



FISCAL YEAR 2021

ADAPT & GROW

MAYOR'S BUDGET RECOMMENDATIONS



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Presented By:
Walter Maddox
Mayor

Phyllis Wade Odum
Councilor (District 1)

Cynthia Lee Almond
Councilor (District 3)

Kip Tyner
Councilor (District 5)

Raevan Howard
Councilor (District 2)

Lee Busby
Councilor (District 4)

Edwin Pugh
Councilor (District 6)

Sonya McKinstry
Councilor (District 7)

Department Heads

Accounting & Finance	Susan Snowden	Mayor's Office (Clerk)	Carly Standridge
Community & Neighborhood Services	LaParry Howell	Mayor's Office (Communications)	Richard Rush
Fire & Rescue Services	Randy Smith	Municipal Court	Marion Williams
Human Resources	Mark Fields	Office of the City Attorney	Glenda Webb
Information Technology	Chuck Crocker	Office of Urban Development	Brendan Moore
Infrastructure & Public Services	Tera Tubbs	Police	Brent Blankley

Budget Team

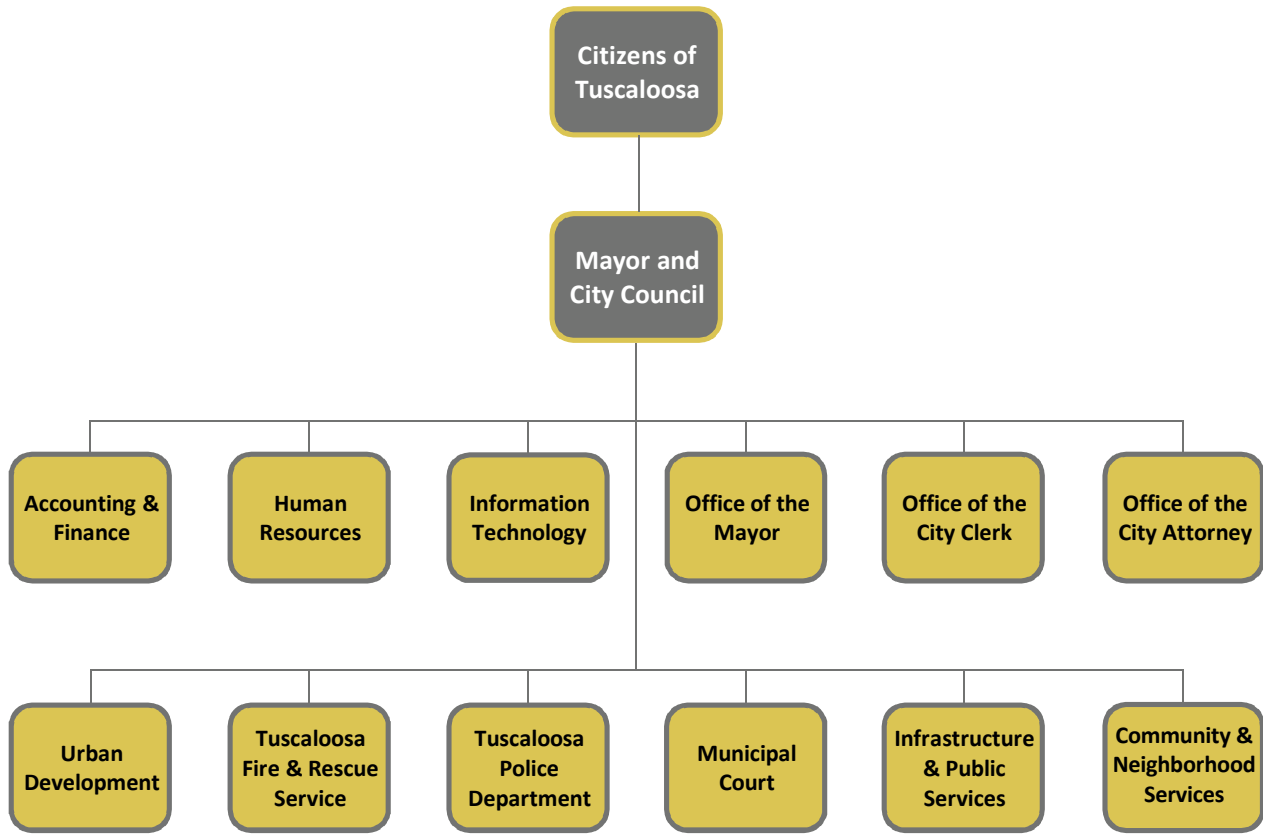
Susan Snowden - Chief Financial Officer
 Katy Metcalfe - Deputy Chief Financial Officer
 Becky Scheeff - Director of Budgets & Strategic Planning
 Ashley Price - Budget Manager
 Estella Hare - Accounting Manager
 London Jenkins - Grants Manager





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Tuscaloosa

Alabama

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director





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August 25, 2020

Councilors and Citizens,

I am pleased to present the City of Tuscaloosa's Fiscal Year 2021 proposed operating budgets for the General Fund, Water and Sewer Fund and Elevate Tuscaloosa Fund. The combined budget of \$226,979,610 reflects the City's continued commitment to delivering high-value services for our citizens while adhering to our Standard of Excellence to be the most innovative and effectively managed city in the United States.

2020 has challenged everyone across the globe to adapt in various aspects of their life. Whether we are learning how to work remotely or how to socialize while distancing, this year has tested our ability to acclimate to the COVID-19 environment. The City of Tuscaloosa's budget is no exception. Our objective is simple, yet daunting: continue providing quality services to our citizens while facing revenue uncertainty.

The immense and wide-ranging effect of the COVID-19 pandemic is certainly unprecedented and has pushed us, as service providers, to be creative and efficient in meeting the needs of all those who depend on us. The emotional and financial strain is something that is becoming our new normal.

With the uncertainty surrounding the impacts of the coronavirus pandemic on the City's major revenue streams, it was imperative to prepare a budget that was conservative and able to withstand financial strains if necessary. The fiscal year 2021 proposed budget is balanced and reflects our focus on the importance of public safety, education, infrastructure, economic development and employee investment. The proposed budget is \$9,207,353 less than the fiscal year 2020 budget and represents a 3.9% decrease overall. In response to lower revenue projections from COVID-19, the City has made the following reductions:

- A non-public safety hiring freeze will be implemented through March 31, 2021 and will generate approximately \$1,000,000 in temporary salary and benefit savings across all funds.
- In addition to the hiring freeze, 23 vacant positions are frozen for the entire fiscal year. These positions were identified by department heads to offset \$1,333,948 in budgetary reductions for departments.
- Three vacant positions have been eliminated, permanently reducing budgets by \$225,240.
- Each department was tasked with reducing their operating budget (non-personnel) by 38% for the General Fund and 12% for the Water & Sewer Fund.
- Effective January 1, 2021, agencies funded by the City will be reduced by 38% (\$2,889,722), which is in line with cuts to City departments.



Budget Message

The development of the fiscal year 2021 budget has been unlike anything we have ever encountered at the City. The current state of the economy has presented significant obstacles that threatened our ability to deliver a balanced budget. Thankfully, we were able to overcome this hurdle without taking on additional debt and without reducing our level of services for our citizens. I would like to thank our Department Heads, as well as the Accounting and Finance Budget Team, for their significant contributes to this year's budget. Without their efforts, a balanced budget would not be possible.

I look forward to reviewing the budget with you in the days and weeks ahead as we Adapt and Grow our City together one step at a time.

Sincerely,

A handwritten signature in black ink that reads "Walt".

Mayor Walt Maddox



Budget Process Timeline

The City of Tuscaloosa's budget is a process that spans the entire year and requires collaborative efforts of staff throughout multiple departments. At the beginning of each budget year, the Budget Team meets with the Mayor to discuss priorities and goals, as well as lay down a framework for the upcoming budget process.

Each year, departments and agencies of the City are level funded based on the prior year budget. The Budget Team understands that priorities can change from year to year and therefore, have provided departments the ability to shift resources within their budget as they see fit. For all additional needs which fall outside of level funding, departments are asked to submit their requests in order of priority, as well as tie each request to one or more of the Mayor's core beliefs. During each department's budget hearing, these requests are reviewed by the Mayor and Council, and if approved are included in the upcoming budget.

As part of the initial budget process, departments submit their level funded budget, unfunded initiatives, and well as short and long-term goals. This information is then compiled by the Budget Team and included as part of the draft budget document, which is reviewed during the Mayor's departmental budget hearings. Throughout these budget hearings, departments discuss their budget submission for the upcoming fiscal year, significant changes from the prior year, as well as unfunded requests. During this time, the Mayor will make any additions or changes as he sees fit. Once the Mayor has completed his departmental budget hearings, the Budget Team incorporates the Mayor's changes into the draft budget document. Once the draft budget is completed, the Mayor presents his budget recommendation to citizens and the City Council. A copy of the presentation, copies of the budget document and the presentation are made available to City Council, as well as to citizens through the City's website.

In the weeks following the Mayor's budget presentation, the City Council holds departmental budget hearings in which they review each department's budget submissions, along with the Mayor's recommendations. During these hearings, Council reviews each department's budget submission and unfunded requests, and makes inquiries as necessary. Following the last hearing, the Budget Team incorporates any changes Council has made to the budget document and generates the final budget for adoption. On or before the last City Council meeting prior to the beginning of the new fiscal year, the City Council votes on the proposed budget. The final adopted budget becomes effective October 1st, the start of the new fiscal year. In the week following the adoption of the budget, the final budget document is uploaded to the City's website, as well as provided to each department for their reference.

May-June

- Q&A session for departments with Budget Team
- Budget documents uploaded to internal share folder for departments
- Financial system open for budget input by departments
- Five week period for department heads to enter budget
- Unfunded requests and goals due from departments

July - August

- Draft budget document compiled and provided to the Mayor
- Mayor Departmental Hearings are held
- Mayor finalizes budget document with Budget Team
- Mayor presents budget to City Council

September

- Council Budget Hearings with Departments
- Budget Adoption





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History and General Information

The City of Tuscaloosa is located on the banks of the Black Warrior River and is the regional center of industry, commerce, healthcare, and education for the area of west Alabama. The City is the fifth largest in the state with an estimated population of 100,287 in 2018, a growth of over 20% in the last ten years.

Incorporated on December 13, 1819, the City of Tuscaloosa was named after the chieftain of a band of Muskogean-speaking people, Chief Tuskaloosa, who was defeated by Hernando De Soto at the Battle of Mabila in 1540. Tuscaloosa once served as Alabama’s capital city from 1826 to 1846. During this period, in 1831, the University of Alabama was established and has greatly contributed to the economic prosperity of the City. Along with this university, Tuscaloosa is home to both Stillman College and Shelton State Community College, creating a thriving hub of education and culture not otherwise found in southern cities of similar size.



Tuscaloosa has been traditionally known as the “Druid City” due to the numerous water oaks planted in its downtown streets since the 1840s. However, in recent years the city has adopted a new moniker “The City of Champions” due to the sports successes of the University of Alabama. No matter the name, Tuscaloosa continues to be deeply rooted in traditions and southern charm that leaves a lasting impression with all who visit.

Government and Organization

Tuscaloosa operates under a mayor-council form of government, led by a mayor and a seven-member city council. The Mayor is elected by the city at-large while the City Council members are elected from single-member districts. Each elected official serves concurrent four-year terms. Responsibility for day-to-day operations of the City rests with the Mayor as chief executive officer. Walt Maddox was elected and sworn in as Mayor in October 2005 after sitting as Councilmember for District Six for four years. All Councilmembers sit on various Council Committees that interact directly with City departments. The City Council directly appoints a municipal court judge.

The City provides a full range of municipal services including police and fire protection, water and sewer services, solid waste collection, construction and maintenance of streets, infrastructure, community services and general government. In addition, the City also provides funding to external agencies of the City spanning education, parks and recreation, industrial development, mental health, arts and entertainment, transit, library, and community outreach programs.



Parks and Recreation

The Tuscaloosa County Parks and Recreation Authority (“PARA”), is a County agency that receives large amounts of funding from the City, and operates several parks and activity centers within the City. PARA is known for its participation in work therapy programs with the local VA. Additional public recreational sites are owned and maintained by the University of Alabama and the Army Corps of Engineers, among other federal agencies. The University’s Arboretum is located on 60 acres, adjacent to the VA Hospital. The arboretum’s primary emphasis is on Alabama’s native flora and fauna. It includes 2.5 miles of walking trails, a wildflower garden, ornamental plants, an experimental garden, a bog garden, an open-air pavilion, a children’s garden, and two greenhouses containing collections of orchids, cacti, and tropical plants. Capitol Park is home to the ruins of the former state capitol building or State House. Other parks in Tuscaloosa include: Tuscaloosa Memorial Park, Tuscaloosa River Walk, J. Oviatt Bowers Park, Snow Hinton Park, Monnish Park, Annette N. Shelby Park, Kaulton Park, Palmore Park, and many others.

Transportation

The City is served by Interstates 20/59 and 359, U.S. Highways 11, 43 and 82, and State Highways 69, 171, 215 and 216. The City is served by both motor freight and heavy hauling companies that offer numerous freight transportation options for local industry. Liquid or dry bulk trucking and local cartage trucking are available. The Tuscaloosa County Transit Authority provides bus service for seven different city routes daily. In addition to the regularly scheduled service, vans are available on a call-in basis for the elderly and handicapped, and Trolley buses loop from the University through downtown during lunch and evening hours. Greyhound Bus Lines provides passenger bus service to the City. Norfolk Southern and Kansas City Southern Railway provide freight service to the City. Passenger service is provided by Amtrak. The Black Warrior River is part of Alabama’s inland waterway system and bisects Tuscaloosa County. The river connects Tuscaloosa County with the Port of Mobile, via the Tennessee-Tombigbee Waterway, to the Tennessee, Ohio and Mississippi Rivers. The Alabama State Port Authority’s Tuscaloosa-Northport Inland Dock is located in Tuscaloosa County. Parker Towing Company, with headquarters in Tuscaloosa, provides regional and local barge service and is one of the largest barge lines in the Southeast. Tuscaloosa National Airport is a city-owned public-use airport, located 3.5 miles northwest of the City. The airport covers an area of 724 acres and is equipped with two paved and lighted runways (6,499 feet and 4,001 feet). The nearest commercial airline service is at the Birmingham-Shuttlesworth International Airport, which is approximately 58 miles from the City.



Long-term Financial Planning

Tuscaloosa's long-term financial plan is based on sound financial reserves, low debt burden, and conservative revenue growth forecasts. The City anticipates a moderate increase in revenues over the next several years with a continued focus on efficient spending to maintain essential City services to the community.

In an effort to continually plan for the future, the Accounting and Finance Department created its Budgets and Strategic Planning Division during a city-wide restructure in 2016. Since then, the Department has developed forecasting techniques based on economic assumptions in an effort to align future anticipated revenues with anticipated projects.

Fund Balance and Reserve Policy

As authorized by the City Council and contained in the Tuscaloosa City Code chapter 2, the General Fund, the General Fund Reserve, and the Water and Sewer Fund Reserve each have a mandatory unencumbered fund balance that should not be budgeted or otherwise designated for expenditure unless there is an ordinance duly adopted by the City Council declaring that the requested expenditure is required by extraordinary circumstances to preserve and protect the health, safety, and welfare of the citizens of the City or to make debt service payments that the City cannot otherwise finance. The City's reserve policy requires that at least 10 percent of the General Fund revenue budget be kept in unassigned fund balance so the City has adequate working capital and can respond to unexpected financial situations. City policy also states that the minimum unrestricted net position in the Water and Sewer Fund be maintained at 30 percent of operating expenses.

Surpluses from the General Fund are transferred annually to the General Fund Reserve for Future Improvements Fund (General Fund Reserve) for capital needs. An adjusted surplus amount in the Water and Sewer Fund is transferred annually to the Water and Sewer Reserve for Future Improvements Fund (Water and Sewer Fund Reserve). Designations for capital projects are approved each year as a management control device for the General Fund Reserve and the Water and Sewer Fund Reserve. These projects are designated until they are complete and become operational, often spanning a three- to five-year cycle.

Budgetary Procedures

The annual budget serves as the foundation for the City of Tuscaloosa's financial planning and control. The Mayor is required to submit a budget for the General Fund, Water and Sewer Fund and the Elevate Tuscaloosa Fund to the City Council by August 31 of each fiscal year. The Council, after public comment and evaluation, must formally adopt a balanced operating budget, for the upcoming fiscal year, no later than the close of each preceding fiscal year. A balanced budget in which revenues are equal to or greater than expenditures is mandatory for the General Fund and the Elevate Tuscaloosa Fund. The City also has various capital improvement funds for which financial designations are made by the Council; however, no formal budget ordinance is adopted.

Budgetary control is maintained at the department level through encumbrances of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of balances are not released until additional appropriations are made available. The Chief Financial Officer is authorized to approve budget revisions within a department as long as the total budget does not change. Council action is required for requests where the overall budget for a department increases. Any increase must be funded by additional available resources at the time of the amendment.



Basis of Budgeting

The annual budgets adopted by the City of Tuscaloosa are structured to be consistent with generally accepted accounting principles (GAAP). The General Fund budget is prepared on the modified accrual basis of accounting as prescribed by GAAP. For the Water and Sewer Fund, the budget is prepared using both the full accrual and modified accrual basis. In accordance with GAAP, the full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over expenses, the full accrual basis (expenses recognized when incurred) is modified. In addition to the full accrual basis expenses, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same basis used for accounting and financial reporting for all funds, except for inclusion of debt service principal expenses in the Water and Sewer Fund.

Accounting System

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for accounting and reporting purposes, into three broad categories, Governmental Funds, Proprietary Funds and Fiduciary Funds. For a description of the various funds and account groups used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City uses the Governmental Accounting Standards Board's Statement 34 as a reporting model. For a detailed description of the accounting and financial reporting treatment applied to the funds and accounts used by the City, see the notes to the most recent comprehensive annual financial report of the City located on the City's website.

Investment Policy

Municipal funds not presently needed for other purposes may be invested in any obligations in which sinking funds are authorized to be invested pursuant to section 11-81-19, Code of Alabama (1975) and in any of the securities or obligations as set forth in section 11-81-21, Code of Alabama (1975). The primary objective of the City's investment policy as established herein is to outline the criteria for maintaining the security of invested municipal funds. Criteria for managing the City's municipal funds investment portfolio shall be in the following priority:

1. The preservation of capital and the protection of investment principal.
2. To maintain sufficient liquidity to meet reasonably anticipated operating expenditures and capital outlays.
3. To maximize investment returns given the safety and liquidity constraints and subject to prudent investment principles.
4. The objective for return on investment of municipal funds should be that equaling or exceeding the average return on three-month U.S. Treasury bills or the average rate on federal funds, whichever is higher.



Capital Expenditures

The City of Tuscaloosa maintains a policy that a purchase order must be obtained for all expenditures exceeding \$5,000. If the expenditure exceeds this threshold, the City's "Equipment Form" must be filled out by the requesting department. This assists the Purchasing division of the Accounting and Finance Department in issuing the PO, as well as the Capital Asset team in identifying whether the particular request is capital or operational in nature. The City defines capital expenditures as expenditures made to acquire or significantly improve an asset such as equipment or buildings.

Listed below are the capital expenditures included in the FY 2021 budget, as well as the funding sources for those items.

FY 2021 Capital Expenditure Revenue Sources	
General Fund	\$ 1,049,945
Water and Sewer Fund	616,705
Water and Sewer Reserve for Future Improvements (WS-RFFI)	140,000
Restart Tuscaloosa – Public Safety	2,000,000
Elevate Tuscaloosa Fund – Public Works Capital Allocation	1,145,650
Elevate Tuscaloosa Fund – Public Safety Capital Allocation	1,145,650
Total Vehicles and Equipment	\$ 6,097,950

Listed below are the FY 2021 capital expenditure allocation, split out by Infrastructure and Public Services, Police, Fire and Rescue and Information Technology.

FY 2021 Capital Expenditure Allocation – Infrastructure and Public Services	
Capital Lease Equipment	\$ 380,649
Sweeper	275,000
½ Ton Crew Cab Truck	36,000
Boom Truck with Knuckle Boom and Trailer	175,000
Shuttle Truck with Trailer	130,000
Trash Trailer	40,000
Rear Load Garbage Truck	195,000
Skid-steer	85,000
(3) 60" Mowing Deck	51,000
Tractor	125,000
Attenuator	36,000
Message Board	22,000
Dump Truck	150,000
(2) ½ Ton Trucks	59,000



Capital Expenditures

ATV	21,000
Valve Maintenance System for Utility Truck	135,000
¾ Ton Truck with Service Bed	37,000
IPS Equipment Contingency	63,650
Total Capital Expenditures – Infrastructure and Public Services	\$ 2,016,299

FY 2021 Capital Expenditure Allocation – Police	
Cameras – Cyber Crimes Unit	\$ 100,000
½ Ton Truck – Violent Crimes Unit	36,000
½ Ton Truck – Criminal Investigations Division	32,101
(5) Patrol Vehicles – Repeat Offender Unit	247,000
(2) ½ Ton Trucks – Training Division	64,202
(2) ½ Ton Trucks – Juvenile Division	64,202
(4) SUVs – Administrative Division	188,000
Motorcycle – Traffic Division	25,458
(2) ½ Ton Trucks – Logistics Division	76,000
(8) SUVs – Patrol Division	456,000
(3) ½ Ton Trucks – K9 Patrol Division	159,000
(3) ½ Ton Trucks – Patrol Division	96,303
Total Capital Expenditures – Police	\$ 1,544,266

FY 2021 Capital Expenditure Allocation – Fire and Rescue	
Pumper Truck	\$ 663,062
Remounted Rescue Truck	135,000
Specialty Rescue Truck	151,938
¾ Ton 4x4 Truck	50,000
Proposed Equipment to be bid/leased using remaining funding:	601,384
107' Aerial Truck with Equipment	
Pumper Truck with Equipment	
Pumper Truck with Equipment	
Rescue Truck with Equipment	
Total Capital Expenditures – Fire and Rescue	\$ 1,601,384



Capital Expenditures

FY 2021 Capital Expenditure Allocation – Information Technology	
Public Safety Radio System Payment – Year 2 of 7	\$ 936,001
Total Capital Expenditures – Information Technology	\$ 936,001

FY 2021 Capital Expenditure Allocation – Total	
Infrastructure and Public Services	\$ 2,016,299
Police	1,544,266
Fire and Rescue	1,601,384
Information Technology	936,001
Total Capital Expenditures Allocation	\$ 6,097,950

With the exception of the following recurring payments, all capital expenditures included in the FY 2021 budget are non-recurring expenditures.

- » **Public Safety Radio System:** In FY 2019, the City of Tuscaloosa entered into a seven-year lease purchase agreement with Motorola for the Public Safety Radio Communications System. This system provides the leading edge in emergency and disaster response capabilities. Its ability to provide real-time information sharing among the first responders aligns with one of the Mayor’s core beliefs that all Citizens will be safe in all areas of our City. The FY 2021 payment of \$936,001 will be the second payment of the seven.
- » **Lease equipment payments:** In FY 2017 and FY 2018, the City leased a total of eight pieces of equipment (2017: two automated side load garbage trucks, two sewer trucks, one sweeper, one asphalt truck, one mini excavator; 2018: one sewer truck). The current lease payment for FY 2021 is budgeted at \$380,649.
- » **\$601,384 for Public Safety equipment to be bid or leased:** Due to our growing need of Public Safety Equipment, four pieces of Fire and Rescue equipment will be either bid or leased with a total payment amount for the fiscal year not to exceed \$601,384.

Alongside the above-mentioned capital expenditures, \$4,250,000 has been allocated for the 2020 City-wide Resurfacing project funded through the FY 2021 estimated gas tax distribution, Restart Tuscaloosa and savings from previous paving projects within the GF-RFFI.

2020 City-wide Resurfacing Project – Revenue Sources	
Restart Tuscaloosa	\$ 3,150,000
FY 2021 Estimated Gas Tax Distribution	800,000
GF-RFFI Resurfacing Closeouts	300,000
Total Budget for the 2020 City-wide Resurfacing Project	\$ 4,250,000





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The City of Tuscaloosa's proposed FY 2021 General Fund budget provides for the funding of services and programs that ensure Tuscaloosa remains safe and the quality of life continues to prosper, while retaining high quality and dedicated employees amid the coronavirus pandemic.

The General Fund budget is balanced, with revenues projected to be \$154,416,989. Compared to the FY 2020 revised budget, the proposed FY 2021 budget represents an overall budgetary decrease of 6.1%.

General Fund Revenues FY 2021 Budget Summary					
Revenue Category	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 80,007,863	\$ 80,600,984	\$ 75,450,259	\$ (5,150,725)	-6.39%
Licenses and Permits	24,008,205	23,965,500	23,906,000	(59,500)	-0.25%
Fines and Penalties	1,570,628	2,590,731	1,471,410	(1,119,321)	-43.20%
Use of Property	301,682	140,000	121,000	(19,000)	-13.57%
Charges for Services	6,189,032	1,100,000	1,100,000	-	0.00%
Intergovernmental	38,926,748	38,696,806	35,882,341	(2,814,465)	-7.27%
Other Operating	788,096	1,212,234	793,243	(418,991)	-34.56%
Transfers from Other Funds	9,074,912	14,686,572	14,811,703	125,131	0.85%
Cost Reimbursements	1,947,931	1,449,485	881,033	(568,452)	-39.22%
Total	\$ 162,815,097	\$ 164,442,312	\$ 154,416,989	\$ (10,025,323)	-6.10%

General Fund Revenue Highlights

Sales and Use Tax - \$80,926,167, net of rebates

- » The City's largest revenue source that comprises over 50% of all General Fund revenues.
- » Revenue includes city, school, and county sales tax and various use, alcohol, and tobacco related taxes.
- » Effective October 1, 2020 City's sales tax increased from 9% to 10%. The City receives 3% of the sales tax directly and 19% of the County's portion. The 1% increase in City sales tax is restricted for Elevate Tuscaloosa, a city-wide initiative which helps fund education, transportation and recreational projects.
- » \$16,501,500 is budgeted as pass through revenue for the Tuscaloosa City Board of Education sales tax.
- » In January 2019, SSUT (Simplified Sellers Use Tax) expanded to include third-party sellers which resulted in a substantial increase in collections. \$3,350,000 is budgeted for FY 2021, representing a 62% increase over the FY 2020 amended budget.

Business Licenses - \$22,227,500, net of rebates

- » License revenue is the second largest revenue source, comprising approximately 14% of all General Fund Revenues.
- » Revenue includes business, alcoholic beverage, fire and life insurance licenses.
- » FY 2020 business license revenue is trending 2% higher than FY 2019 as of July 2020.

Property Taxes - \$18,828,592, net of rebates

- » Property taxes is the third largest revenue source, comprising approximately 12% of all General Fund revenues.
- » Revenue includes real and personal property tax and automobile property tax.
- » Based on FY 2019 revenue trends, \$17,660,000 is budgeted for real and personal property taxes, which is \$505,680 lower than the FY 2020 budget. \$746,295 of this budget represents fees charged by the County for collection and assessing commissions and the City's share of the appraisal and mapping budget. Consistent with generally accepted accounting principles (GAAP), revenues are grossed up accordingly by the fees paid to the County.
- » \$1,421,000 is budgeted for automobile property taxes, which is in line with the prior year FY 2020 budget.

Environmental Services Fees (garbage, trash and recycling) - \$1,240,000

- » A rate decrease was approved by the City Council to help offset the 1% increase in sales tax effective October 1, 2019 for the Elevate Tuscaloosa initiative. As previously presented in the Elevate plan, Elevate will reimburse the General Fund \$5,000,000 to cover the revenue shortfall. The subsidized rate for each customer's first cart was reduced to \$3.25. All additional carts are charged at the unsubsidized rate of \$23.35. The new rates went into effect November 1, 2019.
- » Recycling cost reimbursement revenues are budgeted at \$140,000.





General Fund Expenditures FY 2021 Budget Summary					
Department	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 3,913,591	\$ 4,663,364	\$ 4,371,879	\$ (291,485)	-6.25%
Council	351,994	441,690	378,468	(63,222)	-14.31%
Community & Neighborhood Services	406,852	581,509	468,219	(113,290)	-19.48%
Fire	24,431,487	25,103,679	26,006,608	902,929	3.60%
Human Resources	2,737,981	2,793,161	2,668,117	(125,044)	-4.48%
Information Technology	4,920,428	5,840,040	5,330,336	(509,704)	-8.73%
Infrastructure and Public Services	31,729,441	35,481,169	34,297,809	(1,183,360)	-3.34%
Office of the Mayor	1,064,081	1,775,910	1,471,652	(304,258)	-17.13%
Municipal Court	993,991	1,092,080	1,082,877	(9,203)	-0.84%
Office of the City Attorney	1,990,230	2,001,400	1,922,395	(79,005)	-3.95%
Office of Urban Development	3,513,709	3,528,248	3,333,005	(195,243)	-5.53%
Police	32,418,348	34,351,271	33,508,565	(842,706)	-2.45%
Other Operating Agencies	41,441,934	34,776,614	29,951,807	(4,824,807)	-13.87%
	12,374,382	12,509,560	9,625,252	(2,884,308)	-23.06%
Total	\$ 162,288,446	\$ 164,939,695	\$ 154,416,989	\$ (10,522,706)	-6.38%

General Fund Expenditure Highlights

Departments were tasked with reducing their FY 2021 operational budgets by 38% using FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Departments had the option to eliminate and/or freeze personnel positions for FY 2021 to assist with balancing their budgets.

- » 3 General Fund positions were eliminated from the FY 2021 budget totaling \$225,240.
- » 22 General Fund positions were frozen in the FY 2021 budget totaling \$1,240,828.

New Initiatives for FY 2021

Investment in Employees - \$545,000

- » \$150,000 is included in the budget for the Tier II to Tier I conversion for employees that are in the Employee Retirement System Pension Plan.
- » \$395,000 is included in the budget for a 1% contribution increase to the Fire & Police Pension.

Health Insurance

- » The budget includes a \$100,000 transfer from the General Fund to the City's Health Insurance Fund to offset the deficit fund balance.
- » The proposed FY 2021 budget includes an 7% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Capital Equipment Investments

- » In FY 2016, the City's share of the County sales tax changed from 25% of 2% to 19% of 3%. This yields approximately 15% more in County sales tax revenues for the City. This increase was earmarked to provide a permanent funding source for the annual 2016-A debt service and capital equipment purchases.
- » The proposed FY 2021 budget includes \$1,049,945 for capital equipment, of which \$936,001 is for the first payment of the Public Safety Radio Lease and \$113,944 is dedicated to capital lease payments for equipment purchased in FY 2017.

Departmental Budgets

- » Departments were asked to reduce their FY 2021 budget requests by 38% from FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.





General Fund Expenditure Highlights (continued)

Agencies

» Agencies were reduced 38% of their contract amounts beginning January 1, 2021 with the following exceptions:

- Tuscaloosa City Schools is level funded from FY 2020.
- Tuscaloosa Tourism and Sports Commission is level funded from FY 2020.
- Agency capital funding for Easter Seals, Tuscaloosa Children's Center, and Tuscaloosa One Place is level funded from FY 2020 due to funding agreements.
- Tuscaloosa Transit Authority received a \$5.7 million grant from the CARES Act which freed up City agency funds allocated to them for FY 2021.
- \$20,000 for Tuscaloosa Education Foundation (New Agency in FY 2021).

Contingency

» The proposed FY 2021 budget provides a contingency balance of \$500,477, which is approximately 0.32% of the overall budget.

Debt Service and other commitments

- » The FY 2021 debt service budget decreased by \$90,956 compared to the FY 2020 budget. Overall, debt service represents about 5% of the total FY 2021 budget. An additional \$10,000 is budgeted for fees associated with debt service.
- » \$117,300 is budgeted as a cost sharing agreement with EMA for the 4th payment for City's share of the new EMA facility. The 5th and final payment will be made in FY 2022.
- » \$675,000 is budgeted for incentive obligations between the Mercedes-Benz plant, the City of Tuscaloosa, the City of Northport and Tuscaloosa County.
- » \$1,617,315 in transfers from other funds is budgeted as a revenue to offset debt service obligations of other City funds.
- » \$170,000 is budgeted in the Information Technology Department for the final payment of the Motorola dispatch console lease.
- » \$936,001 is budgeted for the Public Safety Radio Lease payment for FY 2021. This is the second of seven payments for the lease.

General Fund Debt Service FY 2021 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2012-B (Partial Refunding)	265,000	91,825	356,825	2,860,000	January 2035
2014-A	1,105,000	375,500	1,480,500	7,510,000	July 2026
2014-C Refunding (2005)	95,000	35,420	130,420	880,000	January 2032
2016-A	675,000	1,199,945	1,874,945	30,795,000	April 2046
2016-B Refunding (2007A & 2009)	670,000	997,913	1,667,913	31,040,000	October 2038
2019-A Refunding of 2010-A	905,000	540,700	1,445,700	12,190,000	July 2031
2019-B Refunding of 2012-A, 2012-B & 2014-A, 2014-C	190,000	348,489	538,489	13,025,000	April 2039
Patriot Parkway Installment	170,386	-	170,386	1,192,702	October 2025
Renasant Bank Lease Purchase	40,000	-	40,000	240,000	October 2026
Total	\$ 4,115,386	\$ 3,589,792	\$ 7,705,178	\$ 99,732,702	

General Fund Other Commitments FY 2021 Budget Summary				
Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date
Project Crimson	Incentive Obligation	\$ 425,000	\$ 2,975,000	October 2026
Project Five Star	Incentive Obligation	250,000	1,750,000	October 2026
EMA Building Replacement	Cost Sharing Arrangement	117,300	234,600	October 2022
Total		\$ 792,300	\$ 4,959,600	





GENERAL FUND SUMMARY

<u>Account Category</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
GENERAL FUND REVENUES					
Taxes	80,007,863	80,600,984	65,831,915	67,744,000	75,450,259
Licenses and Permits	24,008,205	23,965,500	23,805,749	21,842,325	23,906,000
Fines and Penalties	1,570,628	2,590,731	1,467,804	1,471,410	1,471,410
Use of Property	301,682	140,000	99,600	140,000	121,000
Charges for Services	6,189,032	1,100,000	1,049,406	1,100,000	1,100,000
Intergovernmental Revenues	38,926,748	38,696,806	27,939,684	34,892,452	35,882,341
Other Operating	788,096	1,212,234	1,021,178	748,768	793,243
Transfers from Other Funds	9,074,912	14,686,572	406,587	13,667,822	14,811,703
Cost Reimbursements	1,947,931	1,449,485	968,402	1,368,284	881,033
TOTAL GENERAL FUND REVENUES	<u>162,815,097</u>	<u>164,442,312</u>	<u>122,590,324</u>	<u>142,975,061</u>	<u>154,416,989</u>
GENERAL FUND EXPENDITURES					
Accounting and Finance	3,913,591	4,663,364	3,991,516	4,385,585	4,371,879
Council	351,994	441,690	262,142	378,468	378,468
Community & Neighborhood Services	406,852	581,509	564,646	715,719	468,219
Fire	24,431,487	25,103,679	22,427,367	24,947,691	26,006,608
Human Resources	2,737,981	2,793,161	1,771,720	2,668,117	2,668,117
Information Technology	4,920,428	5,840,040	4,435,703	5,330,336	5,330,336
Infrastructure and Public Services	31,729,441	35,481,169	28,421,990	33,371,857	34,297,809
Mayor	1,064,081	1,775,910	1,135,726	1,446,958	1,471,652
Municipal Court	993,991	1,092,080	880,947	1,082,877	1,082,877
Office of the City Attorney	1,990,230	2,001,400	1,646,648	2,007,516	1,922,395
Office of Urban Development	3,513,709	3,528,248	2,820,648	3,562,677	3,333,005
Police	32,418,348	34,351,271	28,643,440	34,280,476	33,508,565
Other Operating	41,441,934	34,776,614	23,496,624	30,757,904	29,951,807
Agencies	12,374,382	12,509,560	11,427,255	85,040	9,625,252
TOTAL GENERAL FUND EXPENDITURES	<u>162,288,446</u>	<u>164,939,695</u>	<u>131,926,372</u>	<u>145,021,221</u>	<u>154,416,989</u>





**GENERAL FUND
REVENUES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
TAXES						
10100050-0101	Sales Tax	38,856,103	39,044,000	30,339,450	35,139,600	36,599,000
10100050-010101	S/T Rebate - Legacy Park	(460,720)	(451,848)	(290,830)	(406,663)	(470,000)
10100050-010102	S/T Rebate - Constr Mitigation	(16,189)	(73,333)	(83,458)	(73,333)	(73,333)
10100050-0102	Use Tax	4,218,949	4,142,000	3,561,629	3,727,800	4,330,000
10100050-0103	Sales Tax Liquor	198,570	209,000	116,603	209,000	115,000
10100050-0104	Sales Tax Pen & Int	278,406	235,000	130,817	117,500	165,000
10100050-0105	Use Tax - Internet	2,057,234	2,070,000	2,685,692	3,105,000	3,350,000
10100050-0201	Ad Valorem Tax	17,327,440	18,165,680	17,677,645	18,165,680	17,660,000
10100050-020101	AV/T Rebate - Embassy Suites	(92,475)	(93,000)	(92,475)	(93,000)	(92,475)
10100050-020102	AV/T Rebate - Hotel Indigo	(24,620)	(25,000)	(24,620)	(25,000)	(24,620)
10100050-020103	AV/T Rebate - Legacy Park	(139,298)	(140,000)	(125,314)	(140,000)	(125,313)
10100050-020104	AV/T Rebate - Const Mitigation	-	(10,000)	(1,007)	(10,000)	(10,000)
10100050-0202	Ad Valorem Tax Auto	1,420,619	1,406,000	1,077,236	1,406,000	1,421,000
10100050-0203	Ad Valorem Tax-Prior Years	4,812	5,000	156,947	-	-
10100050-0302	Liquor Tax	1,782,149	1,794,000	1,280,741	1,794,000	1,611,000
10100050-0303	Wine Tax	81,723	84,000	73,926	84,000	90,000
10100050-0304	Rental Tang Per Prop T	1,004,937	994,000	749,975	864,780	951,000
10100050-0306	Lodging Tax	8,377,106	8,610,000	4,845,078		5,515,000
10100050-030601	L/T Rebate - Embassy Suites	(522,948)	(501,515)	(252,798)	(451,364)	(429,500)
10100050-030602	L/T Rebate - Hotel Indigo	(145,499)	(165,000)	(102,456)	(148,500)	(137,000)
10100050-0308	Tobacco Tax	664,654	667,000	521,249	667,000	675,000
10100050-0309	Dwelling Tax	3,406,643	3,310,000	2,586,620	2,979,000	3,288,000
10100050-0311	Audits	1,592,545	1,200,000	891,341	720,000	930,000
10100050-0312	Lodging Tax - S/T Rentals	137,721	125,000	109,925	112,500	112,500
TOTAL TAXES		80,007,863	80,600,984	65,831,915	67,744,000	75,450,259





**GENERAL FUND
REVENUES**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
LICENSES AND PERMITS					
10100055-0401 Privilege License	20,963,972	20,941,000	20,796,617	19,370,425	20,715,000
10100055-040101 B/L Rebate - Constr Mitigation	-	(1,000)	(1,328)	-	-
10100055-0402 Life Insurance License	687,430	700,000	725,636	700,000	725,000
10100055-0403 Fire Insurance License	249,596	200,000	207,607	200,000	207,000
10100055-0404 Alcoholic Bev License	121,414	119,000	99,788	119,000	101,500
10100055-0405 Filing Fee	21,895	21,000	10,720	21,000	12,000
10100055-0406 Franchise License	137,272	125,000	82,592	125,000	110,000
10100055-0407 Penalties	268,419	275,000	152,126	275,000	157,000
10100055-0408 Election Filing Fee	805	-	-	-	-
10100055-0409 Business Privilege License	201,067	199,000	4,608	199,000	200,000
10100055-0502 Building Permits	1,330,871	1,362,000	1,707,840	817,200	1,659,000
10100055-0503 Electrical Inspection	22,462	22,000	17,394	13,200	17,000
10100055-0520 PS- Special Event App Fee	3,001	2,500	2,150	2,500	2,500
TOTAL LICENSES AND PERMITS	<u>24,008,205</u>	<u>23,965,500</u>	<u>23,805,749</u>	<u>21,842,325</u>	<u>23,906,000</u>





GENERAL FUND
REVENUES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
FINES AND PENALTIES					
10100060-0601 Municipal Court Clearing	(193)	-	316,520	-	-
10100060-0602 State General Fund	0	-	(44,865)	-	-
10100060-0603 Fair Trial Tax	-	-	(9,594)	-	-
10100060-0608 Failure To Appear / Writ Fee	99,040	99,000	63,325	99,000	99,000
10100060-0610 Recovery Unit And Other	4,115	5,500	1,187	5,500	5,500
10100060-0611 City Court Costs/Jail Muni Bbf	100,908	105,000	53,801	105,000	105,000
10100060-0612 Criminal Littering Fund	-	-	2,250	-	-
10100060-0613 City Fines/Bond Forfeiture	713,286	727,000	431,141	727,000	727,000
10100060-0616 Imp Drivers-City	1,003	1,100	422	1,100	1,100
10100060-0622 Forensic Trust - City	122	100	77	100	100
10100060-0625 City Court Over/Short	(2,905)	-	25	-	-
10100060-0626 Copy/Records Fee	23,252	23,000	13,361	23,000	23,000
10100060-0630 Mun General Fund - Ect	-	-	(1,126)	-	-
10100060-0634 Convenience Fee	(195)	500	(1,821)	500	500
10100060-0636 Diversion Training Tech (TPD)	95,170	35,210	49,359	35,210	35,210
10100060-0637 Diversion Indigent Treatment	95,779	-	47,942	-	-
10100060-0638 Diversion General Fund	195,974	211,000	96,611	211,000	211,000
10100060-06361 PY Fund Bal-Mun Crt (TR TECH)	-	205,000	-	-	-
10100060-06381 PY Fund Bal-Mun Crt (DIVERSN)	-	914,321	-	-	-
10100060-0641 Mun Court Jud Admin BBFF	-	-	(9,695)	-	-
10100060-0647 Circuit Clerk Admin	-	-	(1,542)	-	-
10100060-0693 Impaired Driving Prevention	-	-	(2,085)	-	-
10100060-0697 Interlock Indigent Fund	-	-	(87)	-	-
10100060-698 Expungement Revenue	8,100	9,000	3,200	9,000	9,000
10100060-701 Parking Tickets	234,154	247,000	178,728	247,000	247,000
10100060-0702 Wrecker Service	1,130	6,000	-	6,000	6,000
10100060-0703 Sex Offender Fines	1,887	2,000	1,768	2,000	2,000
10100060-0704 Red Light Cameras	-	-	278,903	-	-
TOTAL FINES AND PENALTIES	1,570,628	2,590,731	1,467,804	1,471,410	1,471,410





**GENERAL FUND
REVENUES**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
USE OF PROPERTY					
10100065-0901 Rents	15,003	15,000	13,311	15,000	15,000
10100065-0903 Airport Hanger Rent	123,732	125,000	86,065	125,000	106,000
10100065-1001 Airport Landing Fees	53,274	-	-	-	-
10100065-1002 Airport Fuel Flowage Fees	80,927	-	0	-	-
10100065-1004 Airport Sp Event Parking Fees	28,445	-	-	-	-
10100065-1006 Airport Facility Event Fee	300	-	225	-	-
TOTAL USE OF PROPERTY	<u>301,682</u>	<u>140,000</u>	<u>99,600</u>	<u>140,000</u>	<u>121,000</u>





**GENERAL FUND
REVENUES**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
CHARGES FOR SERVICES					
10100070-1101 Garbage Collection	6,180,801	1,100,000	1,049,406	1,100,000	1,100,000
10100070-1803 Recovered Bad Debts	8,231	-	-	-	-
TOTAL CHARGES FOR SERVICES	<u><u>6,189,032</u></u>	<u><u>1,100,000</u></u>	<u><u>1,049,406</u></u>	<u><u>1,100,000</u></u>	<u><u>1,100,000</u></u>





**GENERAL FUND
REVENUES**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
INTERGOVERNMENTAL REVENUES					
10100075-1201 Sales Tax - Public School Bond	18,356,200	18,335,000	13,538,665	16,501,500	16,501,500
10100075-1202 Road And Bridge Tax	895,231	895,000	-	895,000	895,000
10100075-1204 Beer Tax-Wholesaler	435,942	396,000	258,903	396,000	382,000
10100075-1205 Local Gasoline Tax	698,262	690,847	446,385	656,305	615,000
10100075-1207 Casual Sales Tax-Autos	253,298	272,000	295,437	217,600	300,000
10100075-1209 County Sales Tax-3% City Share	17,438,390	17,534,118	12,862,406	15,780,706	16,736,000
10100075-1302 Bank Excise Tax	541,206	425,000	507,062	300,000	315,000
10100075-1303 Abc Board Profit	739	37,000	379	37,000	37,000
10100075-1304 Oil Production Tax	35,723	35,000	12,594	31,500	24,000
10100075-1947 Grant-Homeland Security	18,029	-	3,998	-	-
10100075-1956 Grant Bulletproof Vests	35,339	-	-	-	-
10100075-1963 Grant-FBI	-	-	3,968	-	-
10100075-1981 Grant-Us Marshall Task Force	15,974	-	9,886	-	-
10100075-1995 Adem Recycling Grant	202,415	76,841	-	76,841	76,841
TOTAL INTERGOVERNMENTAL REVENUES	<u>38,926,748</u>	<u>38,696,806</u>	<u>27,939,684</u>	<u>34,892,452</u>	<u>35,882,341</u>





GENERAL FUND
REVENUES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
OTHER OPERATING					
10100080-1401 Interest Income-CD'S	-	7,000	-	-	-
10100080-1403 Interest Income-Checking	(2,294)	1,100	1,377	-	1,500
10100080-1429 Interest Income- Payment Plan	12,572	12,000	586	-	1,000
10100080-1430 Interest Income - Debt Service	2,726	2,000	18,109	-	3,500
10100080-1501 Other Operating	990	1,100	730	-	1,000
10100080-1502 Police Miscellaneous	54,183	53,000	48,705	53,000	58,000
10100080-1503 Rebate Fees	19,612	20,000	19,493	18,000	19,500
10100080-1506 Vending Commissions	8,145	8,000	3,730	8,000	4,000
10100080-1513 Sale Of Land/Vacate Street	-	18,809	18,809	-	-
10100080-1514 Settlement Proceeds	-	12,000	385,475	-	-
10100080-1518 In-Kind Revenues	2,500	-	-	-	-
10100080-1520 SWDA Reimb For Fuel	17,547	44,218	-	44,218	44,218
10100080-1522 TPD - Abandoned Property	-	149,507	3,464	-	-
10100080-1523 Mayors 5K	48,276	60,000	30,338	60,000	60,000
10100080-1528 Over/Under	-	-	(185)	-	-
10100080-1535 Auction Sales	61,242	90,000	45,768	45,000	45,000
10100080-1537 Surplus Sales	25	-	-	-	-
10100080-1538 Rescue Call Payments	86,783	235,000	38,883	58,750	83,500
10100080-15381 PY Fund Bal-Ambulance	-	-	-	-	87,975
10100080-1546 Donations	-	1,500	1,500	-	-
10100080-1561 RMKT- Rental Income	206,996	255,000	182,530	229,500	175,000
10100080-1562 RMKT- Farmers Booth Fees	16,480	15,000	9,873	13,500	7,500
10100080-1563 RMKT- Artist Booth Fees	4,295	4,000	2,190	3,600	1,650
10100080-1564 RMKT- Catering Royalties	55,026	45,000	20,771	40,500	19,000
10100080-1566 RMKT- Merchandise Inventory	575	-	380	-	-
10100080-1568 RMKT-Snap/Ebt Program	1,604	2,000	3,108	1,800	750
10100080-1570 HOTR- Ice Skating	97,951	97,000	83,800	97,000	84,000
10100080-1571 HOTR- Sponsorships	38,500	38,000	47,000	38,000	47,000
10100080-1572 HOTR- Concessions	1,649	1,500	249	1,500	250
10100080-1573 HOTR- Private Events	7,109	7,000	20,812	7,000	15,000
10100080-1574 HOTR- Other Misc Revenues	1,815	1,500	4,090	1,500	4,000
10100080-1581 Special Event-Rental Fees	27,588	26,000	23,843	23,400	23,400





**GENERAL FUND
REVENUES**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
OTHER OPERATING (continued)					
10100080-1583 Special Event Sponsorships	16,090	5,000	5,750	4,500	6,500
10100080-1584 Special Event Concessions	91	-	-	-	-
10100080-1591 Edge-Rental Income	20	-	-	-	-
TOTAL OTHER OPERATING	<u><u>788,096</u></u>	<u><u>1,212,234</u></u>	<u><u>1,021,178</u></u>	<u><u>748,768</u></u>	<u><u>793,243</u></u>





**GENERAL FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
TRANSFERS FROM OTHER FUNDS					
10100085-1605 Trans From Beer Tax Bonus	408,065	416,860	406,587	416,860	406,500
10100085-1617 Trans From WS - Prop Insurance	356,136	350,000	-	420,000	420,000
10100085-1618 Trans From W&S - Operations	910	-	-	-	-
10100085-1628 Trans From GF-RFFI	66,442	58,750	-	-	-
10100085-1630 Trans From WS - Worker's Comp	50,000	50,000	-	50,000	50,000
10100085-1634 Trans From WS - Build Maint	109,481	146,783	-	146,783	146,783
10100085-1635 Trans From WS - Temp Wages	53,679	25,000	-	25,000	25,000
10100085-1637 Trans From Alabama Trust Fund	500,000	500,000	-	500,000	500,000
10100085-1646 Trans From Pub Works Cap Fund	99,600	-	-	-	-
10100085-1659 Trans From ETF-Garbage Subsidy	-	5,000,000	-	5,000,000	5,000,000
10100085-1662 Tranf From Hourly Pension Fund	-	265,000	-	-	-
10100085-1663 Transfer from Elevate	-	-	-	-	1,077,352
10100085-1670 Trans From Corrections Fund	75,000	75,000	-	-	75,000
10100085-1680 Trans From Tourism Cap Impv	250,000	250,000	-	250,000	250,000
10100085-1699 Trans From WS - Indirect Costs	5,861,868	5,993,753	-	5,993,753	5,993,753
10100085-8080 Trans From Amp - Debt Service	1,054,044	865,426	-	865,426	867,315
10100085-8081 Transf From Amp - Clearing	189,686	690,000	-	-	-
TOTAL TRANSFERS FROM OTHER FUNDS	<u>9,074,912</u>	<u>14,686,572</u>	<u>406,587</u>	<u>13,667,822</u>	<u>14,811,703</u>





**GENERAL FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
COST REIMBURSEMENTS					
10100090-1550 Insurance Proceeds	-	34,581	146,788	-	-
10100090-9900 Cost Reimburse	2,409	2,500	1,504	2,500	2,500
10100090-9902 Cost Reim-Engineering	864	-	-	-	-
10100090-9903 Cost Reim-Information Sys	64,093	-	200	-	-
10100090-9904 Cost Reim-City Council	155	-	-	-	-
10100090-9905 Cost Reim-Planning	63,164	57,000	43,446	57,000	40,000
10100090-9906 Cost Reim-Legal	32,523	2,000	998	2,000	1,200
10100090-9908 Cost Reim-Police	464,727	330,000	220,374	330,000	180,000
10100090-9909 Cost Reim-Fire	90,108	15,000	-	15,000	-
10100090-9911 Cost Reim-Inspection	54,313	30,000	28,618	30,000	34,000
10100090-9912 Cost Reim-TDOT	228,613	90,000	32,520	90,000	40,000
10100090-9915 Cost Reim-Env Services	41,069	20,000	29,441	20,000	29,000
10100090-9916 Cost Reim-BOE School Guards	64,789	97,000	35,537	97,000	70,000
10100090-9917 Cost Reim-PS CCD Conv Fees	615	-	156	-	-
10100090-9921 Cost Reim-Mayor/Clerk	70,997	-	35	-	-
10100090-9925 Cost Reim-Recycling	183,645	220,000	125,717	176,000	140,000
10100090-9934 Cost Reim-Revenue	25	-	40	-	-
10100090-9935 Cost Reim-E911	86,317	89,631	31,272	89,631	-
10100090-9942 Cost Reim-Human Resources	90	-	50	-	-
10100090-9944 Cost Reim-Preservation	2,675	2,100	2,009	2,100	1,600
10100090-9945 Cost Reim-Facilites Maint	748	1,000	-	1,000	-
10100090-9947 Cost Reim-PATA Fuel	181,431	179,315	105,214	179,315	179,315
10100090-9956 Cost Reim-Amphitheater	927	1,500	5,056	1,500	500
10100090-9968 Cost Reim-FOCUS	224	-	17	-	-
10100090-9969 Cost Reimb - PATA Security	110,198	110,198	53,940	110,198	110,198
10100090-9970 Cost Reim- A&E Special Events	64,607	35,000	5,514	35,000	5,100
10100090-9974 Cost Reim-PATA-UA Route	85,040	85,040	85,040	85,040	-
10100090-9975 Cost Reim-Cemeteries	10,075	-	1,000	-	-
10100090-9976 Cost Reim-Animal Shelter	14,383	17,620	13,914	15,000	17,620
10100090-9985 Cost Reim-Summer Feeding	29,110	30,000	-	30,000	30,000
TOTAL COST REIMBURSEMENTS	1,947,931	1,449,485	968,402	1,368,284	881,033



In the spirit of excellence, the Accounting & Finance Department is committed to providing a service-oriented, team approach to effectively manage the City's financial health, and provide stewardship of resources while maintaining the City's financial integrity. During the reorganization, the Finance Department, the Revenue Department and the Water & Sewer Billing Office were combined.

Accounting & Finance					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Budgets & Financial Reporting	\$ 1,492,269	\$ 1,933,441	\$ 1,735,587	\$ (197,854)	-10%
Purchasing	1,408,395	1,473,115	1,465,570	(7,545)	-1%
Revenue & Financial Services	1,012,927	1,256,808	1,170,722	(86,086)	-7%
Total	\$ 3,913,591	\$ 4,663,364	\$ 4,371,879	\$ (291,485)	-6%
Expenditure Category					
Salaries/Benefits	\$ 2,363,306	\$ 2,964,919	\$ 2,752,769	\$ (212,150)	-7%
Salary Reimbursements	-	-	(27,506)	(27,506)	0%
Overtime/Wages	1,814	5,403	-	(5,403)	-100%
Auto Fuel/Maintenance	2,834	4,500	2,500	(2,000)	-44%
Property Insurance	919,310	945,000	1,010,000	65,000	7%
Liability Insurance	330,464	360,000	360,000	-	0%
Other Operating	295,863	383,542	274,116	(109,426)	-29%
Total By Category	\$ 3,913,591	\$ 4,663,364	\$ 4,371,879	\$ (291,485)	-6%





**GENERAL FUND
ACCOUNTING & FINANCE**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
A&F - BUDGETS AND FINANCIAL REPORTING					
10101010-1005 Beer Tax Bonus	3,494	4,408	3,792	4,114	4,114
10101010-1015 Salaries	994,036	1,236,888	993,534	1,188,624	1,188,624
10101010-101501 Salary Reimbursement - Grants	-	-	(1,615)	-	(2,544)
10101010-101503 Salary Reimbursement - Elevate	-	-	-	-	(24,962)
10101010-1025 Salary Overtime	-	117	116	-	-
10101010-1030 Wages	-	5,227	4,679	-	-
10101010-2010 Employee Insurance	112,807	171,737	112,539	156,596	156,596
10101010-2025 State Pension	70,607	83,437	66,328	85,728	85,728
10101010-2029 Medicare Tax	13,548	16,926	13,739	17,166	17,166
10101010-2030 Social Security	57,507	72,338	58,746	73,365	73,365
10101010-3007 Auditing	88,200	90,000	90,000	102,000	102,000
10101010-3100 Outside Services	7,556	10,000	4,510	10,000	10,000
10101010-3110 Machine Rental	6,508	6,400	4,061	8,000	8,000
10101010-3137 Postage & Freight	7,566	8,000	3,714		7,500
10101010-3138 Operating Forms	4,890	6,000	5,124	5,000	5,000
10101010-3155 Office Supplies	7,111	5,500	3,424	4,500	4,500
10101010-3170 Repairs & Supplies	4,815	31,100	30,550	500	500
10101010-3188 Furniture Supplies	-	27,656	4,991	-	-
10101010-3210 Travel/Education	15,788	30,529	10,944	10,700	10,700
10101010-3212 Car Allowance	6,732	21,300	17,225	21,300	21,300
10101010-3214 Books/Dues/Subscriptions	37,788	56,480	34,836	56,500	56,500
10101010-3225 Uniforms/Prot Clothing	2,122	1,700	-	-	-
10101010-3231 Telephone	8,515	9,500	8,322	7,600	7,600
10101010-3995 Bank Charges	41,550	4,500	431	3,500	3,500
10101010-3999 Miscellaneous Expense	1,129	1,700	1,558	400	400
10101010-4010 Equipment	-	31,998	10,986	-	-
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING	<u>1,492,269</u>	<u>1,933,441</u>	<u>1,482,534</u>	<u>1,755,593</u>	<u>1,735,587</u>





GENERAL FUND
ACCOUNTING & FINANCE

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
A&F - PURCHASING					
10101011-1005 Beer Tax Bonus	484	464	469	484	484
10101011-1015 Salaries	115,071	119,572	74,257	69,224	69,224
10101011-1025 Salary Overtime	71	-	-	-	-
10101011-2010 Employee Insurance	22,554	24,346	14,049	12,719	12,719
10101011-2025 State Pension	8,856	8,860	5,049	4,731	4,731
10101011-2029 Medicare Tax	1,485	1,549	1,001	928	928
10101011-2030 Social Security	6,351	6,624	4,280	3,968	3,968
10101011-3085 Property Insurance	919,310	945,000	982,055	1,010,000	1,010,000
10101011-3105 Liability Insurance	330,464	360,000	372,125	360,000	360,000
10101011-3155 Office Supplies	1,021	1,000	348	500	500
10101011-3170 Repairs & Supplies	124	200	50	200	200
10101011-3210 Travel/Education	1,853	2,500	-	-	-
10101011-3212 Car Allowance	-	2,100	1,750	2,100	2,100
10101011-3214 Books/Dues/Subscriptions	363	400	63	400	400
10101011-3225 Uniforms/Prot Clothing	196	200	85	-	-
10101011-3231 Telephone	191	200	166	216	216
10101011-3999 Miscellaneous Expense	-	100	-	100	100
TOTAL A&F - PURCHASING	<u>1,408,395</u>	<u>1,473,115</u>	<u>1,455,747</u>	<u>1,465,570</u>	<u>1,465,570</u>





GENERAL FUND
ACCOUNTING & FINANCE

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
A&F - REVENUE AND FINANCIAL SERVICES					
10101030-1005 Beer Tax Bonus	3,029	3,480	3,601	3,388	3,388
10101030-1015 Salaries	740,667	917,322	788,157	859,829	859,829
10101030-1025 Salary Overtime	1,743	59	59	-	-
10101030-2010 Employee Insurance	95,123	135,136	104,812	109,297	109,297
10101030-2025 State Pension	58,290	70,223	59,048	68,593	68,593
10101030-2029 Medicare Tax	9,982	12,421	10,672	11,682	11,682
10101030-2030 Social Security	42,683	53,088	45,632	49,933	49,933
10101030-3010 Auto-Fuel & Oil	1,926	3,000	975	2,000	2,000
10101030-3015 Auto-Maintenance	907	1,500	503	500	500
10101030-3110 Machine Rental	5,644	5,500	3,316	9,300	9,300
10101030-3137 Postage & Freight	14,924	12,500	10,309	14,500	14,500
10101030-3138 Operating Forms	3,223	2,500	2,007	3,000	3,000
10101030-3155 Office Supplies	5,904	5,500	5,365	5,000	5,000
10101030-3170 Repairs & Supplies	4,278	1,979	1,401	1,500	1,500
10101030-3210 Travel/Education	10,320	11,000	3,546	7,000	7,000
10101030-3212 Car Allowance	-	4,800	4,000	4,800	11,100
10101030-3214 Books/Dues/Subscriptions	3,006	1,800	1,034	2,600	2,600
10101030-3225 Uniforms/Prot Clothing	1,933	3,000	-	-	-
10101030-3231 Telephone	8,915	11,500	8,275	11,000	11,000
10101030-3999 Miscellaneous Expense	430	500	523	500	500
TOTAL A&F - REVENUE AND FINANCIAL SERVICES	<u>1,012,927</u>	<u>1,256,808</u>	<u>1,053,235</u>	<u>1,164,422</u>	<u>1,170,722</u>



The Tuscaloosa City Council is the City's legislative body. The City of Tuscaloosa divides into seven Council districts. Collectively, the seven Councilmembers represent an estimated 100,000 residents covering over 70 square miles. As legislators, the Council considers particular items of business through issue-specific committees and recommends action to the full Council.

City Council					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
City Council	\$ 351,994	\$ 441,690	\$ 378,468	\$ (63,222)	-14%
Total	\$ 351,994	\$ 441,690	\$ 378,468	\$ (63,222)	-14%
Expenditure Category					
Salaries/Benefits	\$ 70,009	\$ 73,470	\$ 74,119	\$ 649	1%
Overtime/Wages	199,155	223,552	201,567	(21,985)	-10%
Other Operating	82,831	144,668	102,782	(41,886)	-29%
Total By Category	\$ 351,994	\$ 441,690	\$ 378,468	\$ (63,222)	-14%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
COUNCIL						
10104050-1005	Beer Tax Bonus	242	232	234	242	242
10104050-1015	Salaries	46,712	49,100	42,580	49,400	49,400
10104050-1025	Salary Overtime	1,003	2,000	151	1,000	1,000
10104050-1030	Wages	198,152	221,552	178,080	200,567	200,567
10104050-2010	Employee Insurance	25	20	2,477	20	20
10104050-2025	State Pension	4,331	4,361	3,786	4,567	4,567
10104050-2029	Medicare Tax	3,544	3,747	3,170	3,773	3,773
10104050-2030	Social Security	15,154	16,010	13,557	16,117	16,117
10104050-3100	Outside Services	51,011	11,000	-	-	-
10104050-3110	Machine Rental	2,946	4,500	6,146	5,500	5,500
10104050-3137	Postage & Freight	-	50	-	-	-
10104050-3138	Operating Forms	-	500	584	3,000	3,000
10104050-3155	Office Supplies	610	800	264	600	600
10104050-3170	Repairs & Supplies	565	24,350	875	2,000	2,000
10104050-3210	Travel/Education	18,211	21,000	425	11,082	11,082
10104050-3214	Books/Dues/Subscriptions	202	100	75	100	100
10104050-3231	Telephone	6,816	8,500	5,772	8,500	8,500
10104050-3999	Miscellaneous Expense	2,470	3,868	3,965	2,000	2,000
10104050-99901	Discretionary Funds - Dist 1	-	10,000	-	10,000	10,000
10104050-99902	Discretionary Funds - Dist 2	-	10,000	-	10,000	10,000
10104050-99903	Discretionary Funds - Dist 3	-	10,000	-	10,000	10,000
10104050-99904	Discretionary Funds - Dist 4	-	10,000	-	10,000	10,000
10104050-99905	Discretionary Funds - Dist 5	-	10,000	-	10,000	10,000
10104050-99906	Discretionary Funds - Dist 6	-	10,000	-	10,000	10,000
10104050-99907	Discretionary Funds - Dist 7	-	10,000	-	10,000	10,000
TOTAL COUNCIL		351,994	441,690	262,142	378,468	378,468



The Office of Community and Neighborhood Services is an independent department that reports to the Office of Mayor. The mission of the Office of the Community and Neighborhood Services is to advance social and economic justice through the creation of strong, sustainable, and inclusive communities within Tuscaloosa. To that end, it acts as a liaison to the U.S. Department of Housing and Urban Development (HUD) and the Alabama Department of Economic and Community Affairs (ADECA), through the administration of the City of Tuscaloosa’s Community Planning and Development grants. These grants include the Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grant, and the Homeless Management Information System. Additionally, the Office of Community and Neighborhood Services works with community agencies to expand and refine programs and projects offered to the Tuscaloosa community at large.

Community & Neighborhood Services FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Federal Programs	\$ 406,852	\$ 581,509	\$ 468,219	\$ (113,290)	-19%
Total	\$ 406,852	\$ 581,509	\$ 468,219	\$ (113,290)	-19%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 590,264	\$ 612,073	\$ 638,607	\$ 26,534	4%
Salary Reimbursement	(246,496)	(154,500)	(247,500)	(93,000)	60%
Overtime/Wages	26,082	27,359	27,359	-	0%
Auto Fuel/Maintenance	284	950	850	(100)	-11%
Other Operating	36,719	95,627	48,903	(46,724)	-49%
	\$ 406,852	\$ 581,509	\$ 468,219	\$ (113,290)	-19%





GENERAL FUND
COMMUNITY & NEIGHBORHOOD SERVICES

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
COMMUNITY AND NEIGHBORHOOD SERVICES					
10104070-0680 Riverwalk Bank Stabilization	-	-	-	-	-
10104070-1005 Beer Tax Bonus	1,663	1,624	1,558	1,936	1,936
10104070-1015 Salaries	461,161	478,247	418,719	496,357	496,357
10104070-101501 Salary Reimbursement	(246,496)	(154,500)	(15,000)	-	(247,500)
10104070-1030 Wages	26,082	27,359	17,553	27,359	27,359
10104070-2010 Employee Insurance	42,433	45,785	37,438	47,636	47,636
10104070-2025 State Pension	39,041	39,462	34,454	42,827	42,827
10104070-2029 Medicare Tax	6,893	7,084	6,172	7,632	7,632
10104070-2030 Social Security	29,473	30,271	26,392	32,619	32,619
10104070-3005 Legal Advertising	309	1,600	903	800	800
10104070-3010 Auto-Fuel & Oil	124	550	52	550	550
10104070-3015 Auto-Maintenance	160	400	203	300	300
10104070-3085 Property Insurance	-	-	-	3,000	3,000
10104070-3100 Outside Services	6,330	15,500	-	9,000	9,000
10104070-3110 Machine Rental	5,476	6,600	6,608	2,976	2,976
10104070-3137 Postage & Freight	292	400	114	400	400
10104070-3138 Operating Forms	-	400	-	400	400
10104070-3155 Office Supplies	2,873	3,500	2,188	3,500	3,500
10104070-3170 Repairs & Supplies	1,140	6,500	5,406	2,000	2,000
10104070-3199 Neighborhood Revitalization	-	40,000	-	14,000	14,000
10104070-3210 Travel/Education	11,247	12,000	5,448	5,000	5,000
10104070-3212 Car Allowance	9,600	9,600	8,000	9,600	9,600
10104070-3214 Books/Dues/Subscriptions	15	1,000	1,000	1,000	1,000
10104070-3231 Telephone	7,752	7,300	6,956	6,000	6,000
10104070-3999 Miscellaneous Expense	1,286	827	483	827	827
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES	<u>406,852</u>	<u>581,509</u>	<u>564,646</u>	<u>715,719</u>	<u>468,219</u>



Fire Rescue continues to strive towards our Standard of Excellence each day by focusing on our Core Values. Our mission of “Making Tuscaloosa a safer community through the highest quality of emergency response, risk reduction and fiscal responsibility” continues to allow us to provide the highest quality of service to our customers. In a spirit of shared responsibility, again this year we have worked hard with our Accounting and Finance partners to make a responsible and conservative budget request. We appreciate the opportunity to highlight the projects below for further consideration and to discuss the impact those being funded or not will have on our department.

Fire & Rescue					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Fire	\$ 21,119,408	\$ 21,606,937	\$ 21,766,813	\$ 159,876	1%
Fire - Paramedics	3,129,502	3,354,191	3,120,753	(233,438)	-7%
Fire - Grant	66,833	82,426	-	(82,426)	-100%
Fire - Ambulance	115,743	60,125	60,125	-	0%
Fire - Dispatch	-	-	1,058,917	1,058,917	0%
Total	\$ 24,431,487	\$ 25,103,679	\$ 26,006,608	\$ 902,929	4%
Expenditure Category					
Salaries/Benefits	\$ 20,899,853	\$ 22,043,377	\$ 23,377,268	\$ 1,333,891	6%
Overtime/Wages/Holiday Pay	1,913,897	1,686,246	1,467,246	(219,000)	-13%
Auto Fuel/Maintenance	502,489	323,750	303,750	(20,000)	-6%
Maintenance Contracts	95,498	25,000	20,000	(5,000)	-20%
Utilities	261,543	240,000	245,280	5,280	2%
Uniforms/Protective Clothing	174,826	186,250	161,250	(25,000)	-13%
Capital Outlay	45,964	53,979	-	(53,979)	-100%
Other Operating	537,418	545,077	431,814	(113,263)	-21%
Total By Category	\$ 24,431,487	\$ 25,103,679	\$ 26,006,608	\$ 902,929	4%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
FIRE						
10106010-1005	Beer Tax Bonus	114,482	113,724	112,655	117,646	117,646
10106010-1010	Longevity Bonus	82,600	81,600	81,500	80,800	80,800
10106010-1011	Supp Longevity Bonus	86,150	84,900	87,500	86,950	86,950
10106010-1015	Salaries	13,672,962	14,293,151	12,496,240	14,647,740	14,647,740
10106010-1025	Salary Overtime	974,613	699,500	1,165,336	499,500	499,500
10106010-1045	Holiday Pay	697,799	730,000	644,315	715,000	715,000
10106010-2010	Employee Insurance	2,029,075	2,213,646	1,841,662	2,260,734	2,260,734
10106010-2020	Fire-Police Pension	1,992,839	2,083,714	1,854,283	2,139,493	2,139,493
10106010-2025	State Pension	47,314	48,899	42,703	49,356	49,356
10106010-2029	Medicare Tax	210,452	196,765	197,791	201,490	201,490
10106010-2030	Social Security	32,691	34,915	30,893	34,467	34,467
10106010-2040	Fire Cancer Insurance	-	46,785	46,785	46,785	46,785
10106010-3010	Auto-Fuel & Oil	110,034	110,000	58,630	95,000	95,000
10106010-3015	Auto-Maintenance	336,173	165,000	290,776	165,000	165,000
10106010-3079	Range Training	94	950	710	350	350
10106010-3086	Public Education	21,867	30,000	9,963	15,000	15,000
10106010-3100	Outside Services	10,856	12,168	2,958	11,000	11,000
10106010-3106	Toll Bridge	1,257	475	1,028	300	300
10106010-3110	Machine Rental	24,696	6,000	4,119	6,000	6,000
10106010-3137	Postage & Freight	789	1,425	416	713	713
10106010-3138	Operating Forms	297	460	249	-	-
10106010-3155	Office Supplies	5,917	8,360	5,445	5,184	5,184
10106010-3157	Fire Prevention/Arson	1,027	950	935	-	-
10106010-3170	Repairs & Supplies	119,749	119,125	126,435	119,000	119,000
10106010-3180	Haz-Mat Rep & Supplies	4,792	9,500	7,423	4,500	4,500
10106010-3188	Furniture Supplies	9,544	10,450	13,102	6,475	6,475
10106010-3210	Travel/Education	38,451	38,000	21,212	12,000	12,000
10106010-3213	Clothing Allowance	800	800	400	800	800
10106010-3214	Books/Dues/Subscriptions	11,678	12,000	7,057	7,000	7,000
10106010-3225	Uniforms/Prot Clothing	136,859	138,750	140,431	118,750	118,750
10106010-3230	Utilities	261,543	240,000	221,990	245,280	245,280
10106010-3231	Telephone	65,052	73,500	76,677	73,500	73,500





**GENERAL FUND
FIRE & RESCUE**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
FIRE (continued)					
10106010-3700 HSG Donated Equip Under 5K	16,138	-	-	-	-
10106010-3899 Weather Related Expenses	-	-	174	-	-
10106010-3999 Miscellaneous Expense	817	1,425	1,201	1,000	1,000
TOTAL FIRE	<u>21,119,408</u>	<u>21,606,937</u>	<u>19,592,995</u>	<u>21,766,813</u>	<u>21,766,813</u>





GENERAL FUND
FIRE & RESCUE

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
FIRE - PARAMEDICS					
10106011-1005 Beer Tax Bonus	16,512	16,306	15,594	15,457	15,457
10106011-1010 Longevity Bonus	12,500	12,500	12,600	12,300	12,300
10106011-1011 Supp Longevity Bonus	11,750	11,750	12,400	12,200	12,200
10106011-1015 Salaries	1,959,548	2,133,634	1,687,315	1,952,708	1,952,708
10106011-101501 Salary Reimbursement - Grants	-	(23,000)	(23,000)	-	-
10106011-1025 Salary Overtime	136,864	140,500	163,446	140,500	140,500
10106011-1045 Holiday Pay	104,622	116,246	99,152	112,246	112,246
10106011-2010 Employee Insurance	304,296	341,862	260,146	311,839	311,839
10106011-2020 Fire-Police Pension	295,680	316,202	263,796	320,671	320,671
10106011-2025 State Pension	-	2,888	-	-	-
10106011-2029 Medicare Tax	30,200	29,351	26,983	26,915	26,915
10106011-2030 Social Security	-	2,985	-	-	-
10106011-3010 Auto-Fuel & Oil	26,702	23,750	11,185	18,750	18,750
10106011-3015 Auto-Maintenance	29,579	25,000	18,275	25,000	25,000
10106011-3100 Outside Services	2,523	4,750	1,106	-	-
10106011-3106 Toll Bridge	51	380	107	230	230
10106011-3138 Operating Forms	-	1,900	-	-	-
10106011-3155 Office Supplies	5,136	4,037	4,542	3,037	3,037
10106011-3156 Maintenance Contracts	24,763	25,000	18,732	20,000	20,000
10106011-3170 Repairs & Supplies	74,040	70,000	84,161	70,000	70,000
10106011-3176 Outside Testing	345	700	-	350	350
10106011-3210 Travel/Education	32,393	33,250	22,914	23,250	23,250
10106011-3214 Books/Dues/Subscriptions	12,372	7,000	3,622	5,500	5,500
10106011-3225 Uniforms/Prot Clothing	37,967	47,500	50,549	42,500	42,500
10106011-3231 Telephone	11,306	8,500	12,461	7,000	7,000
10106011-3999 Miscellaneous Expense	352	1,200	-	300	300
TOTAL FIRE - PARAMEDICS	<u>3,129,502</u>	<u>3,354,191</u>	<u>2,746,086</u>	<u>3,120,753</u>	<u>3,120,753</u>





**GENERAL FUND
FIRE & RESCUE**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
FIRE - GRANT					
10106014-3100 Outside Services	-	3,750	3,750	-	-
10106014-3170 Repairs & Supplies	20,869	7,743	7,744	-	-
10106014-3225 Uniforms/Prot Clothing	-	16,954	16,667	-	-
10106014-4010 Equipment	45,964	53,979	-	-	-
TOTAL FIRE - GRANT	<u>66,833</u>	<u>82,426</u>	<u>28,161</u>	<u>-</u>	<u>-</u>





**GENERAL FUND
FIRE & RESCUE**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
FIRE - AMBULANCE					
10106015-3100 Outside Services	36,557	42,750	42,750	42,750	42,750
10106015-3156 Maintenance Contracts	70,734	-	-	-	-
10106015-3170 Repairs & Supplies	888	4,000	4,000	4,000	4,000
10106015-3210 Travel/Education	7,546	11,000	11,000	11,000	11,000
10106015-3214 Books/Dues/Subscriptions	-	950	950	950	950
10106015-3999 Miscellaneous Expense	18	1,425	1,425	1,425	1,425
TOTAL FIRE - AMBULANCE	<u>115,743</u>	<u>60,125</u>	<u>60,125</u>	<u>60,125</u>	<u>60,125</u>





**GENERAL FUND
FIRE & RESCUE**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
FIRE - DISPATCH					
10106016-1005 Beer Tax Bonus	-	-	-	-	3,146
10106016-1015 Salaries	-	-	-	-	672,728
10106016-1025 Salary Overtime	-	-	-	-	157,864
10106016-2010 Employee Insurance	-	-	-	-	120,456
10106016-2025 State Pension	-	-	-	-	56,991
10106016-2029 Medicare Tax	-	-	-	-	9,049
10106016-2030 Social Security	-	-	-	-	38,683
TOTAL FIRE - DISPATCH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,058,917</u>





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The Human Resources team is a strategic, collaborative partner with all City departments. We help reduce liability by ensuring compliance with all federal and state laws and City policies and procedures. We strive to be Tuscaloosa's employer of choice by recruiting, developing and retaining a diverse workforce while maintaining a competitive benefits and compensation package. We support a productive, safe work environment through customer service, teamwork, coaching, assisting with conflict resolution and promoting the City's culture.

Human Resources					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Human Resources	\$ 2,737,981	\$ 2,793,161	\$ 2,668,117	\$ (125,044)	-4%
Total	\$ 2,737,981	\$ 2,793,161	\$ 2,668,117	\$ (125,044)	-4%
Expenditure Category					
Salaries/Benefits	\$ 877,034	\$ 1,120,246	\$ 1,043,107	\$ (77,139)	-7%
Temporary Service Wages	187,678	70,000	70,000	-	0%
Workman's Compensation	1,349,397	1,050,000	1,050,000	-	0%
Other Operating	323,872	552,915	505,010	(47,905)	-9%
Total By Category	\$ 2,737,981	\$ 2,793,161	\$ 2,668,117	\$ (125,044)	-4%





GENERAL FUND
HUMAN RESOURCES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
HUMAN RESOURCES					
10104010-1005 Beer Tax Bonus	2,661	2,552	2,566	3,146	3,146
10104010-1015 Salaries	687,996	876,339	640,384	810,287	810,287
10104010-1025 Salary Overtime	51	-	-	-	-
10104010-1055 Temporary Service Wages	133,999	45,000	49,869	45,000	45,000
10104010-1056 Temporary Wages-WS	53,679	25,000	24,836	25,000	25,000
10104010-2010 Employee Insurance	74,560	98,474	71,752	97,787	97,787
10104010-2025 State Pension	57,201	68,900	51,752	68,903	68,903
10104010-2029 Medicare Tax	9,433	12,207	8,767	11,033	11,033
10104010-2030 Social Security	40,335	52,174	37,486	47,151	47,151
10104010-2035 Workmen's Compensation	1,315,436	1,000,000	565,523	1,000,000	1,000,000
10104010-2036 Workmen's Compensation - WS	33,961	50,000	-	50,000	50,000
10104010-2038 PPACA Excise Tax	7,545	7,784	7,784	-	-
10104010-3100 Outside Services	176,726	334,881	204,336	300,000	300,000
10104010-3104 Staff Development	6,612	11,800	3,923	7,000	7,000
10104010-3107 Recruitment Interviews	2,021	5,450	1,334	5,450	5,450
10104010-3110 Machine Rental	8,302	6,000	5,179	6,000	6,000
10104010-3137 Postage & Freight	3,012	3,000	781	4,000	4,000
10104010-3140 Employee Wellness	3,638	4,000	-	4,000	4,000
10104010-3155 Office Supplies	11,273	12,540	4,389	9,000	9,000
10104010-3170 Repairs & Supplies	9,177	500	370	500	500
10104010-3174 Commercial Drivers Lic	3,911	2,000	2,445	16,000	16,000
10104010-3176 Outside Testing	23,035	20,500	15,556	28,500	28,500
10104010-3197 Medical Exams & Testing	45,865	70,000	25,963	70,000	70,000
10104010-3198 Medical Exams & Testing - WS	-	500	-	500	500
10104010-3210 Travel/Education	6,337	11,000	667	9,000	9,000
10104010-3212 Car Allowance	4,796	9,600	4,000	4,800	4,800
10104010-3214 Books/Dues/Subscriptions	3,953	47,400	37,857	40,000	40,000
10104010-3225 Uniforms/Prot Clothing	810	-	-	-	-
10104010-3231 Telephone	3,621	4,560	4,163	4,560	4,560
10104010-3990 Benefits Fair	8,033	10,500	-	-	-
10104010-3999 Miscellaneous Expense	-	500	38	500	500
TOTAL HUMAN RESOURCES	<u>2,737,981</u>	<u>2,793,161</u>	<u>1,771,720</u>	<u>2,668,117</u>	<u>2,668,117</u>



The Information Technology Department provides centralized technology services for the City of Tuscaloosa in support of Tuscaloosa's Standard of Excellence to be the most Innovative and Effectively Managed City in the United States of America. The IT Department supports this Standard with 3 Service Goals which include the Security, Availability and Effectiveness of Tuscaloosa's Technology Infrastructure.

Information Technology					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Information Technology	\$ 4,111,116	\$ 4,895,799	\$ 4,627,905	\$ (267,894)	-5%
IT - Communications	809,312	944,241	702,431	(241,810)	-26%
Total	\$ 4,920,428	\$ 5,840,040	\$ 5,330,336	\$ (509,704)	-9%
Expenditure Category					
Salaries/Benefits	\$ 2,256,872	\$ 2,554,644	\$ 2,520,860	\$ (33,784)	-1%
Overtime/Wages	3,385	3,000	1,000	(2,000)	-67%
Auto Fuel/Maintenance	10,432	13,100	8,600	(4,500)	-34%
Lease Payments	426,027	170,000	160,264	(9,736)	-6%
Maintenance Contracts	1,318,711	1,788,488	1,914,199	125,711	7%
Capital Outlay	47,096	29,000	-	(29,000)	-100%
Other Operating	857,905	1,281,808	725,413	(556,395)	-43%
Total By Category	\$ 4,920,428	\$ 5,840,040	\$ 5,330,336	\$ (509,704)	-9%





**GENERAL FUND
INFORMATION TECHNOLOGY**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
INFORMATION TECHNOLOGY					
10104030-1005 Beer Tax Bonus	5,302	5,568	5,424	5,808	5,808
10104030-1015 Salaries	1,475,406	1,611,901	1,377,728	1,677,975	1,677,975
10104030-1025 Salary Overtime	681	-	182	-	-
10104030-2010 Employee Insurance	164,015	191,488	141,127	187,591	187,591
10104030-2025 State Pension	120,293	126,432	107,095	136,481	136,481
10104030-2029 Medicare Tax	20,193	22,036	19,001	23,044	23,044
10104030-2030 Social Security	86,344	94,178	81,247	98,494	98,494
10104030-3010 Auto-Fuel & Oil	2,679	3,000	1,774	3,000	3,000
10104030-3015 Auto-Maintenance	1,121	1,100	1,161	1,100	1,100
10104030-3086 Public Education	1,510	2,500	-	-	-
10104030-3100 Outside Services	133,241	135,204	65,603	50,000	50,000
10104030-3106 Toll Bridge	223	50	142	50	50
10104030-3109 Lease Payments	265,763	-	-	-	-
10104030-3110 Machine Rental	3,262	4,000	3,783	4,000	4,000
10104030-3113 Space Rental	3,669	-	(353)	-	-
10104030-3137 Postage & Freight	195	2,550	580	900	900
10104030-3138 Operating Forms	-	700	-	-	-
10104030-3154 Maintenance Contracts - Amp	21,500	23,600	23,922	-	-
10104030-3155 Office Supplies	3,324	3,150	1,399	2,963	2,963
10104030-3156 Maintenance Contracts	1,224,036	1,764,888	1,434,054	1,914,199	1,914,199
10104030-3168 Technology Lifecycle	-	300,000	174,192	100,000	100,000
10104030-3169 Technology - Dept Requests	31,787	54,764	49,200	-	-
10104030-3170 Repairs & Supplies	282,814	284,041	169,198	209,000	209,000
10104030-3183 Peripheral Supplies	966	1,000	513	-	-
10104030-3188 Furniture Supplies	3,163	2,000	1,159	-	-
10104030-3189 Peripheral Supplies-WS	122	150	-	-	-
10104030-3210 Travel/Education	34,540	32,500	17,275	10,000	10,000
10104030-3212 Car Allowance	4,800	4,800	4,000	4,800	4,800
10104030-3214 Books/Dues/Subscriptions	2,490	3,700	2,914	3,000	3,000
10104030-3225 Uniforms/Prot Clothing	1,476	-	-	-	-
10104030-3231 Telephone	187,483	214,000	149,480	195,000	195,000
10104030-3999 Miscellaneous Expense	1,204	1,500	829	500	500





**GENERAL FUND
INFORMATION TECHNOLOGY**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
INFORMATION TECHNOLOGY (continued)					
10104030-4007 Emergency Equip Replace	5,000	5,000	4,783	-	-
10104030-4010 Equipment	22,512	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	<u>4,111,116</u>	<u>4,895,799</u>	<u>3,837,410</u>	<u>4,627,905</u>	<u>4,627,905</u>





GENERAL FUND
INFORMATION TECHNOLOGY

Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IT - COMMUNICATIONS						
10104031-1005	Beer Tax Bonus	1,349	1,624	1,172	1,210	1,210
10104031-1015	Salaries	285,696	364,179	246,887	286,250	286,250
10104031-1025	Salary Overtime	2,704	3,000	1,151	1,000	1,000
10104031-2010	Employee Insurance	49,301	79,028	45,260	54,732	54,732
10104031-2025	State Pension	23,578	27,919	19,959	24,250	24,250
10104031-2029	Medicare Tax	3,904	4,834	3,344	3,835	3,835
10104031-2030	Social Security	16,691	20,657	14,298	16,390	16,390
10104031-3010	Auto-Fuel & Oil	4,780	5,000	1,651	3,000	3,000
10104031-3015	Auto-Maintenance	1,852	4,000	2,398	1,500	1,500
10104031-3100	Outside Services	1,385	-	-	-	-
10104031-3106	Toll Bridge	311	-	150	-	-
10104031-3109	Lease Payments	160,264	170,000	160,264	160,264	160,264
10104031-3156	Maintenance Contracts	73,175	-	-	-	-
10104031-3170	Repairs & Supplies	164,667	240,000	101,572	150,000	150,000
10104031-3214	Books/Dues/Subscriptio	31	-	188	-	-
10104031-3231	Telephone	41	-	-	-	-
10104031-4010	Equipment	19,583	24,000	-	-	-
TOTAL IT - COMMUNICATIONS		809,312	944,241	598,293	702,431	702,431



Infrastructure and Public Services (IPS), comprising of Administration, Engineering, Infrastructure, Logistics and Asset Management, and Public Services, accounts for approximately one third of City employees. The department operates on the core principle of delivering the highest caliber of performance and integrity while providing the citizens of Tuscaloosa with exceptional customer service both at City Hall and in the community. Infrastructure and Public Services manages and facilitates all infrastructure, capital projects, public facilities, and public services for the City of Tuscaloosa. The department achieves this by working together, always being prepared for all scenarios, using asset management principles to drive decisions, and consistently providing excellent customer service.

Infrastructure & Public Services					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Administration	\$ 1,439,222	\$ 1,814,853	\$ 1,654,685	\$ (160,168)	-9%
Engineering	1,526,589	2,079,486	1,919,862	(159,624)	-8%
Logistics & Asset Management	6,394,597	7,215,615	7,324,945	109,330	2%
Public Services	9,823,280	10,235,875	9,853,513	(382,362)	-4%
Infrastructure	12,545,753	14,135,339	13,544,804	(590,535)	-4%
Total	\$ 31,729,441	\$ 35,481,169	\$ 34,297,809	\$ (1,183,360)	-3%
Expenditure Category					
Salaries/Benefits	\$ 19,896,827	\$ 23,297,613	\$ 23,388,220	\$ 90,607	0%
Overtime/Wages/Holiday Pay	1,209,518	1,088,634	1,142,176	53,542	5%
Auto Fuel/Maintenance	1,726,149	1,040,552	1,055,963	15,411	1%
Maintenance Contracts	191,973	282,778	217,000	(65,778)	-23%
Power - Street Lights	1,261,143	1,294,864	1,323,351	28,487	2%
Tip Fee	864,302	905,525	974,700	69,175	8%
Utilities	1,704,354	1,727,391	1,763,350	35,959	2%
Capital Outlay	167,590	448,865	100,000	(348,865)	-78%
Other Operating	4,707,585	5,394,947	4,333,049	(1,061,898)	-20%
Total By Category	\$ 31,729,441	\$ 35,481,169	\$ 34,297,809	\$ (1,183,360)	-3%





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - ADMINISTRATION					
10109050-1005 Beer Tax Bonus	3,088	3,248	2,935	3,146	3,146
10109050-1015 Salaries	875,403	991,080	842,797	966,770	966,770
10109050-101501 Salary Reimbursement	(54,803)	(31,102)	(41,127)	-	(61,820)
10109050-1025 Salary Overtime	101	1,000	221	500	500
10109050-2010 Employee Insurance	84,666	110,665	91,119	108,407	108,407
10109050-2025 State Pension	71,643	76,329	66,413	80,450	80,450
10109050-2029 Medicare Tax	12,242	14,015	11,681	13,613	13,613
10109050-2030 Social Security	51,351	59,094	48,939	57,608	57,608
10109050-3005 Legal Advertising	57	250	-	150	150
10109050-3010 Auto-Fuel & Oil	734	300	477	500	500
10109050-3015 Auto-Maintenance	151	850	910	400	400
10109050-3086 Public Education	20,928	27,400	13,264	2,500	27,400
10109050-3100 Outside Services	1,800	-	-	-	-
10109050-3110 Machine Rental	6,710	7,000	3,867	7,000	7,000
10109050-3137 Postage & Freight	485	400	126	400	400
10109050-3138 Operating Forms	78	200	-	-	-
10109050-3155 Office Supplies	1,938	3,000	1,598	2,500	2,500
10109050-3170 Repairs & Supplies	5,032	2,650	6,121	1,900	1,900
10109050-3210 Travel/Education	28,967	43,350	22,751	3,000	11,000
10109050-3212 Car Allowance	9,600	9,600	8,000	9,600	9,600
10109050-3214 Books/Dues/Subscriptions	1,430	2,745	940	1,235	1,235
10109050-3225 Uniforms/Prot Clothing	2,222	22,825	1,495	-	-
10109050-3231 Telephone	5,550	5,600	5,732	5,780	5,780
10109050-3999 Miscellaneous Expense	3,036	4,200	126	4,000	4,000
TOTAL IPS - ADMINISTRATION	1,132,408	1,354,699	1,088,386	1,269,459	1,240,539





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - ADMIN - 311					
10109051-1005 Beer Tax Bonus	1,935	1,856	1,709	1,694	1,694
10109051-1015 Salaries	210,731	330,922	267,498	295,842	295,842
10109051-1025 Salary Overtime	595	1,500	931	1,500	1,500
10109051-2010 Employee Insurance	35,064	52,992	44,393	52,206	52,206
10109051-2025 State Pension	17,980	21,893	21,711	25,617	25,617
10109051-2029 Medicare Tax	2,823	4,460	3,583	3,951	3,951
10109051-2030 Social Security	12,070	19,061	15,320	16,881	16,881
10109051-3086 Public Education	-	2,000	1,973	1,500	1,500
10109051-3100 Outside Services	9,300	2,000	600	-	-
10109051-3110 Machine Rental	1,409	2,400	1,032	2,400	2,400
10109051-3138 Operating Forms	-	100	-	-	-
10109051-3155 Office Supplies	216	1,000	54	300	300
10109051-3170 Repairs & Supplies	1,857	850	-	285	285
10109051-3188 Furniture Supplies	-	1,000	998	-	-
10109051-3210 Travel/Education	5,394	4,790	413	-	-
10109051-3214 Books/Dues/Subscriptions	337	500	32	440	440
10109051-3225 Uniforms/Prot Clothing	-	1,300	893	-	-
10109051-3231 Telephone	7,105	11,380	8,164	11,380	11,380
10109051-3999 Miscellaneous Expense	-	150	39	150	150
TOTAL IPS - ADMIN - 311	<u>306,815</u>	<u>460,154</u>	<u>369,344</u>	<u>414,146</u>	<u>414,146</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - ENGINEERING					
10109030-1005 Beer Tax Bonus	4,080	4,640	4,188	5,082	5,082
10109030-1015 Salaries	1,159,115	1,499,344	1,210,088	1,539,988	1,539,988
10109030-101501 Salary Reimbursement	(74,147)	(53,150)	(40,286)	-	(62,386)
10109030-101503 Salary Reimbursement - Elevate	-	(96,764)	(60,995)	-	(84,595)
10109030-1025 Salary Overtime	8,181	35,000	14,513	10,000	10,000
10109030-2010 Employee Insurance	127,530	169,284	134,073	184,533	184,533
10109030-2025 State Pension	88,435	102,922	87,768	115,378	115,378
10109030-2029 Medicare Tax	16,143	19,618	16,891	21,110	21,110
10109030-2030 Social Security	69,024	83,861	72,224	90,232	90,232
10109030-3010 Auto-Fuel & Oil	11,075	10,000	5,580	10,000	10,000
10109030-3015 Auto-Maintenance	4,966	2,850	4,642	3,500	3,500
10109030-3100 Outside Services	38,370	222,350	38,858	20,000	20,000
10109030-3106 Toll Bridge	1	70	22	30	30
10109030-3110 Machine Rental	25,791	22,000	11,979	24,000	24,000
10109030-3137 Postage & Freight	75	150	160	80	80
10109030-3138 Operating Forms	649	810	-	250	250
10109030-3155 Office Supplies	7,407	5,500	4,194	5,000	5,000
10109030-3170 Repairs & Supplies	1,639	6,675	4,078	1,900	1,900
10109030-3210 Travel/Education	18,086	18,300	2,102	14,775	14,775
10109030-3212 Car Allowance	4,800	4,800	4,000	4,800	4,800
10109030-3214 Books/Dues/Subscriptions	1,303	3,687	2,909	2,585	2,585
10109030-3225 Uniforms/Prot Clothing	3,951	4,890	1,607	1,500	1,500
10109030-3231 Telephone	9,803	12,150	9,941	11,850	11,850
10109030-3999 Miscellaneous Expense	311	500	93	250	250
TOTAL IPS - ENGINEERING	<u>1,526,589</u>	<u>2,079,486</u>	<u>1,528,630</u>	<u>2,066,843</u>	<u>1,919,862</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - ADMINISTRATION					
10109040-1005 Beer Tax Bonus	1,209	1,160	1,172	1,210	1,210
10109040-1015 Salaries	356,183	373,332	311,032	376,133	376,133
10109040-1025 Salary Overtime	1,741	2,100	1,114	1,800	1,800
10109040-2010 Employee Insurance	36,825	39,740	31,591	28,685	28,685
10109040-2025 State Pension	26,506	26,588	21,513	28,427	28,427
10109040-2029 Medicare Tax	5,011	5,154	4,372	5,258	5,258
10109040-2030 Social Security	21,415	22,028	18,694	22,478	22,478
10109040-3010 Auto-Fuel & Oil	2,826	5,150	1,545	3,900	3,900
10109040-3015 Auto-Maintenance	507	2,650	445	2,000	2,000
10109040-3100 Outside Services	8,728	18,411	744	20,000	20,000
10109040-3106 Toll Bridge	17	75	-	25	25
10109040-3110 Machine Rental	16,775	13,910	7,325	9,600	9,600
10109040-3137 Postage & Freight	140	475	54	150	150
10109040-3138 Operating Forms	-	200	-	100	100
10109040-3155 Office Supplies	1,754	2,350	906	1,800	1,800
10109040-3170 Repairs & Supplies	-	1,000	(50)	475	475
10109040-3188 Furniture Supplies	343	3,029	3,010	-	-
10109040-3210 Travel/Education	14,506	16,050	3,323	750	750
10109040-3212 Car Allowance	4,800	4,800	3,610	4,800	4,800
10109040-3214 Books/Dues/Subscriptions	578	3,027	550	113	113
10109040-3225 Uniforms/Prot Clothing	19,612	24,330	15,286	19,500	19,500
10109040-3231 Telephone	38,783	41,000	37,878	35,000	35,000
10109040-3899 Weather Related Expenses	-	-	2,745	-	-
10109040-3999 Miscellaneous Expense	306	280	592	500	500
TOTAL IPS - LAM - ADMINISTRATION	558,564	606,839	467,450	562,704	562,704





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - FLEET MAINTENANCE					
10109041-1005 Beer Tax Bonus	3,942	4,872	3,539	4,114	4,598
10109041-1015 Salaries	693,157	878,474	667,688	805,306	898,802
10109041-1025 Salary Overtime	25,966	34,000	16,240	30,000	30,000
10109041-1030 Wages	-	3,600	-	-	-
10109041-2010 Employee Insurance	140,702	210,237	130,314	170,212	195,482
10109041-2025 State Pension	61,127	73,324	56,530	69,297	75,651
10109041-2029 Medicare Tax	9,531	12,210	9,095	10,644	11,860
10109041-2030 Social Security	40,753	52,182	38,890	45,474	50,674
10109041-3010 Auto-Fuel & Oil	31,250	11,000	3,647	11,000	11,000
10109041-3015 Auto-Maintenance	22,189	12,000	13,189	12,000	12,000
10109041-3100 Outside Services	-	-	-	2,000	2,000
10109041-3106 Toll Bridge	208	350	188	50	50
10109041-3110 Machine Rental	-	1,000	-	-	-
10109041-3138 Operating Forms	150	-	-	-	-
10109041-3170 Machine Rental	72,028	54,328	52,522	52,250	52,250
10109041-3216 Regulatory Permits	330	380	330	380	380
10109041-4170 Capital Repairs/Improvements	-	5,744	12,870	-	-
TOTAL IPS - LAM - FLEET MAINTENANCE	<u>1,101,335</u>	<u>1,353,701</u>	<u>1,005,041</u>	<u>1,212,727</u>	<u>1,344,747</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - FACILITY MAINTENANCE					
10109042-1005 Beer Tax Bonus	8,580	8,816	8,615	8,954	8,954
10109042-1015 Salaries	1,420,389	1,578,777	1,318,002	1,536,983	1,536,983
10109042-1025 Salary Overtime	93,856	90,000	56,306	75,000	75,000
10109042-1026 Salary Overtime - A&E	-	8,328	-	-	-
10109042-1030 Wages	-	3,600	-	-	-
10109042-1045 Holiday Pay	2,515	2,400	1,688	2,400	2,400
10109042-2010 Employee Insurance	269,400	311,436	260,271	325,325	325,325
10109042-2025 State Pension	128,001	128,090	111,950	130,885	130,885
10109042-2029 Medicare Tax	19,975	20,734	18,149	20,099	20,099
10109042-2030 Social Security	85,369	88,585	77,601	85,874	85,874
10109042-3010 Auto-Fuel & Oil	24,875	19,725	12,782	17,725	17,725
10109042-3015 Auto-Maintenance	17,415	12,000	29,504	12,000	12,000
10109042-3100 Outside Services	5,940	65,000	24,054	70,000	70,000
10109042-3101 Outside Services-Amp	20,410	53,665	19,510	45,000	45,000
10109042-3106 Toll Bridge	52	150	28	-	-
10109042-3108 Outside Services-WS	288	4,720	5,676	8,000	8,000
10109042-3110 Machine Rental	-	650	-	1,000	1,000
10109042-3156 Maintenance Contracts	109,338	155,612	102,729	142,000	142,000
10109042-3159 Maintenance Contracts-WS	44,635	65,302	33,348	60,000	60,000
10109042-3162 Repairs & Supplies - Amp	45,380	82,445	59,375	55,000	55,000
10109042-3170 Repairs & Supplies	450,943	432,450	353,587	399,000	399,000
10109042-3187 Repairs & Supplies-WS	40,661	61,950	54,476	51,000	51,000
10109042-3196 Utilities - Amp	133,540	131,632	98,199	134,528	134,528
10109042-3226 Utilities-Airport	122,642	126,654	93,665	129,440	129,440
10109042-3227 Utilities-Police	373,238	353,676	293,080	361,457	361,457
10109042-3228 Utilities-Tdot	152,707	156,161	116,812	159,597	159,597
10109042-3229 Utilities-Parking Control	20,995	23,473	21,874	21,945	21,945
10109042-3230 City Hall Annex 1	167,762	176,672	120,020	180,559	180,559
10109042-3232 Utilities-Municipal Court	104,661	113,380	70,156	116,385	116,385
10109042-3233 Utilities-City Logistics	50,643	52,674	31,780	53,833	53,833
10109042-3234 Utilities-City Parks	70,671	70,412	46,923	71,961	71,961
10109042-3235 Utilities-Annex 3 - General	11,926	11,848	10,306	11,598	11,598





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec	
IPS - LAM - FACILITY MAINTENANCE (continued)						
10109042-3237	Utilities-Mww Transp Museum	19,344	19,446	9,536	19,874	19,874
10109042-3238	Utilities-River Market	74,215	79,573	41,600	81,324	81,324
10109042-3239	Utilities-Pub Safety Logistics	57,483	64,775	39,767	66,200	66,200
10109042-3240	Utilities-Curry/Esd	152,986	169,738	123,971	173,472	173,472
10109042-3245	Utilties-Annex 3 - WS	23,898	25,063	20,703	25,614	25,614
10109042-4010	Equipment	11,392	5,880	5,880	-	-
10109042-4018	Equip-WW Sewage Treat	5,988	-	-	-	-
10109042-4162	Capital Repairs - Amp	14,925	-	-	-	-
10109042-4170	Capital Repairs/Improvements	6,888	12,124	12,124	-	-
TOTAL IPS - LAM - FACILITY MAINTENANCE	<u>4,363,925</u>	<u>4,787,615</u>	<u>3,704,046</u>	<u>4,654,032</u>	<u>4,654,032</u>	





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - TECHNICAL SERVICES					
10109043-1005 Beer Tax Bonus	1,368	1,624	2,268	2,662	2,662
10109043-1015 Salaries	266,954	340,350	386,697	561,505	561,505
10109043-1025 Salary Overtime	9,974	4,500	5,814	4,500	4,500
10109043-2010 Employee Insurance	41,241	60,725	53,934	98,703	98,703
10109043-2025 State Pension	22,585	26,873	30,645	43,145	43,145
10109043-2029 Medicare Tax	3,784	4,745	5,340	7,533	7,533
10109043-2030 Social Security	16,147	20,276	22,819	32,191	32,191
10109043-3010 Auto-Fuel & Oil	1,058	2,250	544	1,900	1,900
10109043-3015 Auto-Maintenance	803	618	721	600	600
10109043-3155 Office Supplies	-	-	-	500	500
10109043-3170 Repairs & Supplies	6,860	5,500	5,389	2,375	2,375
10109043-3225 Uniforms/Prot Clothing	-	-	-	500	500
10109043-3231 Telephone	-	-	-	7,348	7,348
TOTAL IPS - LAM - TECHNICAL SERVICES	<u>370,773</u>	<u>467,461</u>	<u>514,172</u>	<u>763,462</u>	<u>763,462</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - ADMINISTRATION					
10109060-1005 Beer Tax Bonus	1,535	1,624	1,527	1,694	1,694
10109060-1015 Salaries	399,876	453,535	412,738	452,274	452,274
10109060-1025 Salary Overtime	3,228	15,000	5,586	5,000	5,000
10109060-1030 Wages	8,848	11,000	7,032	-	-
10109060-2010 Employee Insurance	47,348	65,464	55,165	67,189	67,189
10109060-2025 State Pension	32,500	36,272	31,338	35,271	35,271
10109060-2029 Medicare Tax	5,566	6,905	5,801	6,428	6,428
10109060-2030 Social Security	23,799	29,509	24,804	27,468	27,468
10109060-3010 Auto-Fuel & Oil	2,370	2,000	848	2,000	2,000
10109060-3015 Auto-Maintenance	484	950	619	-	-
10109060-3086 Public Education	27,762	42,950	1,320	27,100	27,100
10109060-3100 Outside Services	31,458	29,000	9,271	33,500	33,500
10109060-3138 Operating Forms	204	250	177	-	-
10109060-3155 Office Supplies	1,257	1,400	694	1,200	1,200
10109060-3170 Repairs & Supplies	6,179	3,500	3,092	1,900	1,900
10109060-3192 Adem Recycling Grant Exp	199,765	76,841	23,700	76,841	76,841
10109060-3210 Travel/Education	14,758	18,000	4,435	-	-
10109060-3212 Car Allowance	2,100	2,100	1,750	2,100	2,100
10109060-3214 Books/Dues/Subscriptions	3,931	4,860	689	5,050	5,050
10109060-3225 Uniforms/Prot Clothing	921	1,100	563	-	-
10109060-3231 Telephone	3,673	5,200	2,897	5,920	5,920
10109060-3998 Cc Merchant Fees	417	250	252	250	250
10109060-4010 Equipment	-	36,669	36,669	-	-
TOTAL IPS - PS - ADMINISTRATION	817,978	844,379	630,967	751,185	751,185





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - ENVIRONMENTAL SERVICES					
10109061-1005 Beer Tax Bonus	21,044	21,344	19,742	22,264	22,264
10109061-1015 Salaries	3,395,125	3,848,489	3,103,290	3,899,998	3,899,998
10109061-1025 Salary Overtime	408,465	339,560	458,624	169,780	337,576
10109061-1030 Wages	-	-	965	-	-
10109061-1045 Holiday Pay	341	-	-	-	-
10109061-2010 Employee Insurance	639,892	773,543	603,425	792,447	792,447
10109061-2025 State Pension	329,731	331,973	290,243	342,347	342,347
10109061-2029 Medicare Tax	50,624	52,011	47,682	52,047	52,047
10109061-2030 Social Security	216,205	222,240	203,638	222,399	222,399
10109061-3010 Auto-Fuel & Oil	323,359	200,000	147,451	220,000	220,000
10109061-3015 Auto-Maintenance	504,552	280,000	512,365	280,000	280,000
10109061-3100 Outside Services	27,228	3,500	1,652	3,500	3,500
10109061-3106 Toll Bridge	11,960	11,000	11,024	11,000	11,000
10109061-3110 Machine Rental	3,901	4,500	3,654	3,500	3,500
10109061-3137 Postage & Freight	473	250	68	200	200
10109061-3138 Operating Forms	1,129	2,500	751	1,000	1,000
10109061-3155 Office Supplies	1,571	1,400	4,244	800	800
10109061-3156 Maintenance Contracts	-	23,864	-	-	-
10109061-3170 Repairs & Supplies	166,006	132,748	70,397	152,000	152,000
10109061-3195 Tip Fee	812,801	768,000	716,910	929,000	929,000
10109061-3210 Travel/Education	3,895	6,000	2,326	-	-
10109061-3214 Books/Dues/Subscriptions	898	29,855	846	28,755	28,755
10109061-3225 Uniforms/Prot Clothing	31,692	32,000	22,116	31,250	31,250
10109061-3231 Telephone	18,151	22,000	16,812	22,780	22,780
10109061-3997 Bad Debt Write Offs	55,958	-	-	-	-
10109061-3999 Miscellaneous Expense	3,488	4,500	2,878	3,000	3,000
10109061-4010 Equipment	-	212,252	-	-	-
TOTAL IPS - PS - ENVIRONMENTAL SERVICES	<u>7,028,489</u>	<u>7,323,529</u>	<u>6,241,104</u>	<u>7,188,067</u>	<u>7,355,863</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - GATEWAY					
10109062-1025 Salary Overtime	-	-	-	5,000	5,000
10109062-3100 Outside Services	338,911	359,000	300,893	86,000	86,000
10109062-3155 Office Supplies	-	1,900	132	1,000	1,000
10109062-3156 Maintenance Contracts	38,000	38,000	38,000	15,000	15,000
10109062-3170 Repairs & Supplies	7,358	19,314	2,314	6,650	6,650
10109062-3230 Utilities	29,148	26,000	24,937	26,572	26,572
10109062-3231 Telephone	2,231	2,200	1,970	2,300	2,300
10109062-3999 Miscellaneous Expense	1,239	-	-	250	250
TOTAL IPS - PS - GATEWAY	<u>416,887</u>	<u>446,414</u>	<u>368,246</u>	<u>142,772</u>	<u>142,772</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - AMPHITHEATER					
10109063-1005 Beer Tax Bonus	726	928	938	968	968
10109063-1015 Salaries	186,998	216,643	194,350	224,819	224,819
10109063-1025 Salary Overtime	168,654	105,000	5,954	132,000	132,000
10109063-1030 Wages	25,423	11,758	2,213	32,000	32,000
10109063-1045 Holiday Pay	-	-	274	-	-
10109063-2010 Employee Insurance	17,242	30,360	25,828	31,584	31,584
10109063-2020 Fire-Police Pension	11,226	-	-	-	-
10109063-2025 State Pension	22,104	16,604	16,400	19,220	19,220
10109063-2029 Medicare Tax	5,362	4,182	2,833	3,381	3,381
10109063-2030 Social Security	18,125	17,865	11,881	14,446	14,446
10109063-3010 Auto-Fuel & Oil	779	1,000	212	1,000	1,000
10109063-3015 Auto-Maintenance	3,998	2,000	1,317	2,000	2,000
10109063-3100 Outside Services	223,256	222,775	199,509	240,500	240,500
10109063-3110 Machine Rental	4,435	4,000	2,170	4,000	4,000
10109063-3111 Office Rent	4,680	4,680	4,290	4,680	4,680
10109063-3137 Postage & Freight	725	900	1,062	1,200	1,200
10109063-3138 Operating Forms	1,787	1,900	250	500	500
10109063-3155 Office Supplies	932	1,400	150	1,000	1,000
10109063-3170 Repairs & Supplies	32,899	38,902	20,023	11,400	11,400
10109063-3188 Furniture Supplies	15,895	-	-	-	-
10109063-3210 Travel/Education	12,374	12,000	9,153	-	-
10109063-3214 Books/Dues/Subscriptions	2,753	4,095	3,319	2,500	2,500
10109063-3225 Uniforms/Prot Clothing	5,377	5,000	858	4,500	4,500
10109063-3231 Telephone	25,612	42,623	25,679	40,000	40,000
10109063-3515 Marketing	5,000	5,000	1,050	-	-
10109063-3530 Rental Event Expenses	434	4,000	13,166	4,000	4,000
10109063-3999 Miscellaneous Expense	-	1,500	1,171	750	750
TOTAL IPS - PS - AMPHITHEATER	796,795	755,115	544,050	776,448	776,448





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - RIVERMARKET					
10109064-1005 Beer Tax Bonus	640	696	541	726	726
10109064-1015 Salaries	138,154	153,243	108,251	149,904	149,904
10109064-1025 Salary Overtime	800	2,000	2,551	2,000	2,000
10109064-1030 Wages	93,557	94,000	72,043	94,000	94,000
10109064-2010 Employee Insurance	23,423	24,366	11,849	25,310	25,310
10109064-2025 State Pension	12,334	13,610	9,398	12,814	12,814
10109064-2029 Medicare Tax	3,204	3,903	2,473	3,416	3,416
10109064-2030 Social Security	13,666	16,667	10,806	14,588	14,588
10109064-3010 Auto-Fuel & Oil	19	100	-	1,100	1,100
10109064-3015 Auto-Maintenance	-	100	-	100	100
10109064-3100 Outside Services	4,125	6,375	5,799	2,000	2,000
10109064-3110 Machine Rental	3,780	3,705	2,381	3,800	3,800
10109064-3137 Postage & Freight	72	200	90	100	100
10109064-3138 Operating Forms	387	500	383	250	250
10109064-3155 Office Supplies	849	1,000	206	850	850
10109064-3170 Repairs & Supplies	14,555	11,496	5,850	5,463	5,463
10109064-3188 Furniture Supplies	7,100	-	-	-	-
10109064-3210 Travel/Education	6,412	8,000	7,505	-	-
10109064-3214 Books/Dues/Subscriptions	2,479	3,325	562	2,500	2,500
10109064-3225 Uniforms/Prot Clothing	1,327	1,700	499	1,400	1,400
10109064-3231 Telephone	3,984	3,563	3,364	4,000	4,000
10109064-3515 Marketing	5,965	12,180	2,138	5,000	5,000
10109064-3520 RMKT- Farmers Event Expenses	4,772	5,000	2,279	4,800	4,800
10109064-3525 RMKT- City Event Expenses	1,753	10,000	1,573	2,500	2,500
10109064-3530 RMKT- Rental Event Expenses	47,394	50,000	27,791	50,000	50,000
10109064-3536 RMKT-Farmers Snap/Ebt Pmts	1,443	2,800	1,342	2,800	2,800
10109064-3998 CC Merchant Fees	5,073	-	3,605	-	-
10109064-3999 Miscellaneous Expense	535	500	375	700	700
TOTAL IPS - PS - RIVERMARKET	397,804	429,029	283,650	390,121	390,121





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - TRANSPORTATION MUSUEM					
10109065-3100 Outside Services	106,853	110,033	75,366	110,033	110,033
10109065-3231 Telephone	179	170	151	180	180
TOTAL IPS - PS - TRANSPORTATION MUSUEM	107,032	110,203	75,517	110,213	110,213





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - HOLIDAYS ON THE RIVER					
10109066-1025 Salary Overtime	4,473	6,500	4,408	-	6,500
10109066-2025 State Pension	346	-	358	-	-
10109066-2029 Medicare Tax	65	-	64	-	-
10109066-2030 Social Security	277	-	273	-	-
10109066-3004 Event Advertising	1,397	4,500	2,242	-	5,000
10109066-3100 Outside Services	120,644	137,700	129,482	-	140,000
10109066-3105 Liability Insurance	4,005	4,800	4,005	-	4,800
10109066-3137 Postage & Freight	358	-	-	-	-
10109066-3170 Repairs & Supplies	11,906	14,500	16,711	-	15,000
10109066-3214 Books/Dues/Subscriptions	631	750	461	-	750
10109066-3230 Utilities	13,272	13,367	18,004	13,661	13,661
10109066-3998 CC Merchant Fees	1,921	2,500	2,334	-	2,500
TOTAL IPS - PS - HOLIDAYS ON THE RIVER	159,296	184,617	178,343	13,661	188,211





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - OTHER SPECIAL EVENTS					
10109068-1025 Salary Overtime	1,057	-	608	-	-
10109068-2010 Employee Insurance	0	-	111	-	-
10109068-2020 Fire-Police Pension	89	-	42	-	-
10109068-2025 State Pension	6	-	46	-	-
10109068-2029 Medicare Tax	11	-	12	-	-
10109068-2030 Social Security	5	-	34	-	-
10109068-3100 Outside Services	-	-	13	-	-
10109068-3170 Repairs & Supplies	8,795	2,850	139	-	-
10109068-3225 Uniforms/Prot Clothing	-	-	-	1,500	1,500
10109068-3850 Mayors Cup 5K	37,261	60,000	643	-	60,000
10109068-3852 Live At The Plaza	23,031	35,240	3,000	-	35,240
10109068-3853 USAT Triathlon	-	-	-	4,000	4,000
10109068-3854 Household Hazardous Waste	22,796	30,500	29,834	30,500	30,500
10109068-3999 Miscellaneous Expense	5,947	14,000	3,560	4,610	7,460
TOTAL IPS - PS - OTHER SPECIAL EVENTS	98,999	142,590	38,042	40,610	138,700





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - ADMINISTRATION					
10109070-1005 Beer Tax Bonus	31,383	36,192	33,625	35,332	36,542
10109070-1015 Salaries	5,818,519	6,852,780	5,654,794	6,481,677	6,654,260
10109070-1025 Salary Overtime	348,960	310,388	334,563	350,000	350,000
10109070-1030 Wages	702	5,000	15,382	50,000	50,000
10109070-1045 Holiday Pay	2,081	2,400	1,444	2,400	2,400
10109070-2010 Employee Insurance	1,057,734	1,327,792	1,035,207	1,253,881	1,291,521
10109070-2025 State Pension	516,501	546,733	471,351	537,113	550,695
10109070-2029 Medicare Tax	82,432	92,569	80,688	87,936	90,209
10109070-2030 Social Security	352,384	395,573	345,023	375,755	385,467
10109070-3100 Outside Services	-	487,424	446,805	551,208	551,208
10109070-3110 Machine Rental	6,190	4,840	3,256	4,840	4,840
10109070-3137 Postage & Freight	2,952	3,400	198	3,000	3,000
10109070-3138 Operating Forms	842	2,500	62	500	500
10109070-3155 Office Supplies	4,922	6,000	4,070	3,500	3,500
10109070-3170 Repairs & Supplies	11,209	-	-	-	-
10109070-3188 Furniture Supplies	343	6,500	1,801	-	-
10109070-3210 Travel/Education	19,514	28,700	8,219	13,000	13,000
10109070-3212 Car Allowance	4,800	8,100	6,700	8,400	8,400
10109070-3214 Books/Dues/Subscriptions	829	4,000	100	700	700
10109070-3225 Uniforms/Prot Clothing	41,023	49,000	33,406	45,250	45,250
10109070-3230 Utilities	66,365	50,254	46,603	51,360	51,360
10109070-3231 Telephone	61,170	67,000	63,329	71,690	71,690
10109070-3997 Bad Debt Write Offs (Infr)	2,378	-	-	-	-
10109070-3999 Miscellaneous Expense	(199)	1,513	103	1,000	1,000
TOTAL IPS - INFR - ADMINISTRATION	8,433,034	10,288,658	8,586,727	9,928,542	10,165,542





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - AIRPORT					
10109072-3010 Auto-Fuel & Oil	6,581	5,000	2,686	5,000	5,000
10109072-3015 Auto-Maintenance	8,204	2,300	4,534	5,000	5,000
10109072-3100 Outside Services	118,284	63,600	16,675	41,000	41,000
10109072-3106 Toll Bridge	-	20	-	-	-
10109072-3110 Machine Rental	1,376	1,760	1,559	1,500	1,500
10109072-3137 Postage & Freight	31	200	31	75	75
10109072-3155 Office Supplies	-	150	-	75	75
10109072-3170 Repairs & Supplies	15,381	13,500	13,922	14,250	14,250
10109072-3186 Power-Runway Lights	12,792	13,367	9,766	13,661	13,661
10109072-3188 Furniture Supplies	-	7,587	7,411	-	-
10109072-3210 Travel/Education	4,091	4,000	1,971	2,250	2,250
10109072-3214 Books/Dues/Subscriptions	3,366	3,420	4,035	-	-
10109072-3215 Trade Organization Dues	-	-	-	2,800	2,800
10109072-3225 Uniforms/Prot Clothing	-	100	-	-	-
10109072-3231 Telephone	4,909	3,620	5,315	6,000	6,000
10109072-3999 Miscellaneous Expense	755	2,500	2,275	3,000	3,000
10109072-4010 Equipment	23,352	-	-	-	-
TOTAL IPS - INFR - AIRPORT	199,121	121,124	70,180	94,611	94,611





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - TRAFFIC					
10109073-3010 Auto-Fuel & Oil	44,389	48,471	22,422	45,000	45,000
10109073-3015 Auto-Maintenance	58,343	33,250	39,044	33,250	33,250
10109073-3100 Outside Services	617,675	335,674	44,747	105,300	105,300
10109073-3106 Toll Bridge	388	300	226	350	350
10109073-3137 Postage & Freight	-	-	169	-	-
10109073-3170 Repairs & Supplies	224,722	303,750	236,039	294,738	294,738
10109073-3185 Power-Street Lights	1,261,143	1,294,864	1,061,727	1,323,351	1,323,351
10109073-3200 Power-Traffic Lights	46,066	49,226	38,961	50,309	50,309
10109073-4010 Equipment	14,879	-	-	-	-
10109073-4915 Traffic Control Equip	90,167	174,696	105,992	100,000	100,000
TOTAL IPS - INFR - TRAFFIC	<u>2,357,771</u>	<u>2,240,231</u>	<u>1,549,327</u>	<u>1,952,298</u>	<u>1,952,298</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - ROW LANDSCAPE					
10109074-3010 Auto-Fuel & Oil	120,213	98,988	48,255	98,988	98,988
10109074-3015 Auto-Maintenance	304,310	140,000	204,925	140,000	140,000
10109074-3100 Outside Services	158,272	166,600	123,147	67,200	126,719
10109074-3106 Toll Bridge	-	-	8	-	-
10109074-3125 Mosquito Control	100,533	232,878	155,252	-	232,878
10109074-3170 Repairs & Supplies	137,082	143,486	117,172	133,905	133,905
10109074-3195 Tip Fee	51,501	137,525	52,925	45,700	45,700
10109074-3899 Weather Related Expenses	-	-	21,836	-	-
TOTAL IPS - INFR - ROW LANDSCAPE	<u>871,909</u>	<u>919,477</u>	<u>723,519</u>	<u>485,793</u>	<u>778,190</u>





GENERAL FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - STREET DRAINAGE					
10109077-3010 Auto-Fuel & Oil	99,190	72,000	42,309	72,000	72,000
10109077-3015 Auto-Maintenance	131,510	75,000	115,910	75,000	75,000
10109077-3100 Outside Services	152,569	202,000	80,272	202,000	202,000
10109077-3106 Toll Bridge	2,352	3,000	1,633	2,000	2,000
10109077-3170 Repairs & Supplies	298,242	212,250	212,128	203,063	203,063
10109077-3216 Regulatory Permits	54	100	-	100	100
10109077-4170 Capital Repairs/Improvements	-	1,500	3,000	-	-
TOTAL IPS - INFR - STREET DRAINAGE	683,917	565,850	455,251	554,163	554,163



The Mayor is the Chief Executive Officer for the City of Tuscaloosa. The Mayor/Clerk Department consists of the Office of the Mayor, Office of the City Clerk, Communications, and Internal Audit. Collectively, these four functional areas provide administrative oversight to the Mayor and City Council, record Council meetings and preserve historical records, direct and execute the City's communications plans, and conduct internal reviews and independent appraisals.

Office of the Mayor					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Mayor/Clerk	\$ 832,646	\$ 918,791	\$ 984,488	\$ 65,697	7%
Communications	231,435	857,119	487,164	(369,955)	-43%
Total	\$ 1,064,081	\$ 1,775,910	\$ 1,471,652	\$ (304,258)	-17%
<u>Expenditure Category</u>					
Salaries/Benefits	\$ 759,928	\$ 962,468	\$ 851,252	\$ (111,216)	-12%
Overtime/Wages	633	7,000	12,000	5,000	71%
Auto Fuel/Maintenance	3,473	3,400	2,900	(500)	-15%
Other Operating	300,047	803,042	605,500	(197,542)	-25%
Total By Category	\$ 1,064,081	\$ 1,775,910	\$ 1,471,652	\$ (304,258)	-17%





GENERAL FUND
OFFICE OF THE MAYOR

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
MAYOR/CLERK					
10104040-1005 Beer Tax Bonus	1,209	1,392	1,172	1,210	1,210
10104040-1015 Salaries	460,684	520,182	400,121	460,660	460,660
10104040-101503 Salary Reimbursement - Elevate	-	(45,000)	(33,164)	-	(12,750)
10104040-1025 Salary Overtime	241	2,000	2,643	2,000	2,000
10104040-2010 Employee Insurance	52,570	64,645	44,625	54,568	54,568
10104040-2025 State Pension	28,520	31,296	24,028	28,828	28,828
10104040-2027 Mayors Retirement	7,311	7,505	6,610	7,505	7,505
10104040-2029 Medicare Tax	6,478	7,089	5,726	6,311	6,311
10104040-2030 Social Security	26,777	29,764	23,663	26,756	26,756
10104040-3005 Legal Advertising	69,254	74,000	48,237	75,000	75,000
10104040-3010 Auto-Fuel & Oil	1,211	2,500	726	2,000	2,000
10104040-3015 Auto-Maintenance	2,262	900	296	900	900
10104040-3065 Election Expense	2,892	5,384	8,523	125,000	125,000
10104040-3100 Outside Services	66,237	121,000	82,094	25,000	125,800
10104040-3110 Machine Rental	11,230	10,000	6,017	8,500	8,500
10104040-3137 Postage & Freight	963	1,000	836	1,000	1,000
10104040-3138 Operating Forms	326	300	-	100	100
10104040-3155 Office Supplies	8,015	4,500	1,717	3,000	3,000
10104040-3156 Maintenance Contracts	3,806	3,850	4,864	5,000	5,000
10104040-3170 Repairs & Supplies	15,028	2,500	587	2,000	2,000
10104040-3209 Mayor Travel/Education-Registr	-	-	141	-	-
10104040-3210 Travel/Education	17,454	19,000	2,675	10,000	10,000
10104040-3212 Car Allowance	14,814	18,600	15,500	18,600	18,600
10104040-3214 Books/Dues/Subscriptions	25,125	21,384	8,450	25,000	25,000
10104040-3231 Telephone	5,531	5,000	4,994	5,000	5,000
10104040-3999 Miscellaneous Expense	4,710	10,000	5,797	2,500	2,500
TOTAL MAYOR/CLERK	832,646	918,791	666,877	896,438	984,488





GENERAL FUND
OFFICE OF THE MAYOR

Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
MAYOR - COMMUNICATIONS						
10104045-1005	Beer Tax Bonus	468	928	763	968	968
10104045-1015	Salaries	130,327	307,049	211,033	247,162	247,162
10104045-101503	Salary Reimbursement - Elevate	-	(61,919)	(48,212)	-	(63,356)
10104045-1030	Wages	392	5,000	6,283	10,000	10,000
10104045-2010	Employee Insurance	6,273	35,679	19,882	24,314	24,314
10104045-2025	State Pension	7,507	15,539	15,624	19,492	19,492
10104045-2029	Medicare Tax	1,944	3,417	3,150	3,599	3,599
10104045-2030	Social Security	8,311	14,602	13,468	15,385	15,385
10104045-3100	Outside Services	33,841	479,660	206,583	180,000	180,000
10104045-3138	Operating Forms	54	100	270	100	100
10104045-3155	Office Supplies	1,371	750	609	500	500
10104045-3170	Repairs & Supplies	13,602	2,250	3,798	1,000	1,000
10104045-3188	Furniture Supplies	12,654	864	547	-	-
10104045-3210	Travel/Education	2,847	10,000	136	5,000	5,000
10104045-3212	Car Allowance	6,735	11,700	9,700	12,000	12,000
10104045-3214	Books/Dues/Subscriptions	1,219	25,000	19,102	25,000	25,000
10104045-3225	Uniforms/Prot Clothing	-	500	-	-	-
10104045-3231	Telephone	3,462	5,000	4,887	5,000	5,000
10104045-3999	Miscellaneous Expense	428	1,000	1,228	1,000	1,000
TOTAL MAYOR - COMMUNICATIONS		231,435	857,119	468,850	550,520	487,164





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The mission of the Municipal Court Department is to provide excellent customer service in a positive and professional manner. The Municipal Court is responsible for accepting and processing documents filed in criminal misdemeanor cases, traffic offenses, and city ordinance violations. Our department functions seven days per week and provides support services to law enforcement. Consequently, our daily operations increases the need to have adequate supplies and equipment. We are required to have the necessary equipment, tools and training in order to effectively and efficiently meet the needs of our citizens.

Municipal Court FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Municipal Court	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-1%
Total	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-1%
Expenditure Category					
Salaries/Benefits	\$ 917,875	\$ 1,006,106	\$ 1,015,077	\$ 8,971	1%
Overtime/Wages	353	-	-	-	0%
Auto Fuel/Maintenance	1,735	2,574	1,800	(774)	-30%
Bank Charges	17,907	20,000	14,000	(6,000)	-30%
Other Operating	56,121	63,400	52,000	(11,400)	-18%
Total By Category	\$ 993,991	\$ 1,092,080	\$ 1,082,877	\$ (9,203)	-1%





GENERAL FUND
MUNICIPAL COURT

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
MUNICIPAL COURT					
10103010-1005 Beer Tax Bonus	3,254	3,248	3,042	3,388	3,388
10103010-1015 Salaries	692,076	756,725	640,026	762,223	762,223
10103010-1025 Salary Overtime	353	-	21	-	-
10103010-2010 Employee Insurance	104,924	121,812	97,205	121,466	121,466
10103010-2025 State Pension	57,887	60,468	51,104	64,035	64,035
10103010-2029 Medicare Tax	9,502	10,287	8,779	10,308	10,308
10103010-2030 Social Security	40,631	43,966	37,536	44,057	44,057
10103010-3010 Auto-Fuel & Oil	1,567	1,974	434	1,500	1,500
10103010-3015 Auto-Maintenance	168	600	-	300	300
10103010-3100 Outside Services	12,602	16,000	7,273	16,000	16,000
10103010-3110 Machine Rental	4,279	5,000	1,895	5,000	5,000
10103010-3137 Postage & Freight	7,510	9,000	3,959	6,500	6,500
10103010-3138 Operating Forms	1,381	3,000	2,904	3,000	3,000
10103010-3155 Office Supplies	11,181	9,750	4,625	9,000	9,000
10103010-3170 Repairs & Supplies	4,525	2,500	392	1,500	1,500
10103010-3210 Travel/Education	6,285	9,000	2,259	4,000	4,000
10103010-3212 Car Allowance	9,600	9,600	8,000	9,600	9,600
10103010-3214 Books/Dues/Subscriptions	1,895	2,000	1,156	2,000	2,000
10103010-3225 Uniforms/Prot Clothing	-	1,350	928	-	-
10103010-3231 Telephone	6,446	5,500	5,214	5,000	5,000
10103010-3995 Bank Charges	17,907	20,000	4,199	14,000	14,000
10103010-3999 Miscellaneous Expense	17	300	-	-	-
MUNICIPAL COURT	993,991	1,092,080	880,947	1,082,877	1,082,877



The Office of the City Attorney is a direct department under the Mayor. They provide the highest quality legal services and representation to the City, elected City officials, and City staff.

Office of the City Attorney					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Office of the City Attorney	\$ 1,693,499	\$ 1,898,900	\$ 1,822,895	\$ (76,005)	-4%
Claims and Judgements	296,731	102,500	99,500	(3,000)	-3%
Total	\$ 1,990,230	\$ 2,001,400	\$ 1,922,395	\$ (79,005)	-4%
Expenditure Category					
Salaries/Benefits	\$ 1,436,170	\$ 1,627,250	\$ 1,585,794	\$ (41,456)	-3%
Overtime/Wages	15,422	11,000	-	(11,000)	-100%
Auto Fuel/Maintenance	181	400	200	(200)	-50%
Court Costs	2,372	8,000	7,000	(1,000)	-13%
Claims and Judgements	294,359	94,500	92,500	(2,000)	-2%
Other Operating	241,725	260,250	236,901	(23,349)	-9%
Total By Category	\$ 1,990,230	\$ 2,001,400	\$ 1,922,395	\$ (79,005)	-4%





<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Req</u>
OFFICE OF THE CITY ATTORNEY					
10104080-1005 Beer Tax Bonus	3,386	3,248	3,377	3,630	3,630
10104080-1015 Salaries	1,126,153	1,379,359	1,107,058	1,318,397	1,318,397
10104080-101501 Salary Reimbursement	(1,869)	(2,951)	(2,639)	-	(2,562)
10104080-101503 Salary Reimbursement - Elevate	-	(108,959)	(42,490)	-	(82,559)
10104080-1025 Salary Overtime	1,826	-	4,683	-	-
10104080-1030 Wages	13,596	11,000	15,299	-	-
10104080-2010 Employee Insurance	120,781	150,799	112,724	131,829	131,829
10104080-2025 State Pension	101,323	109,150	94,330	116,359	116,359
10104080-2029 Medicare Tax	15,674	17,558	15,542	18,316	18,316
10104080-2030 Social Security	65,922	74,246	65,568	77,584	77,584
10104080-3005 Legal Advertising	45,518	77,500	49,785	65,000	65,000
10104080-3010 Auto-Fuel & Oil	128	150	61	100	100
10104080-3015 Auto-Maintenance	53	250	115	100	100
10104080-3056 Code Updates	14,646	20,000	8,010	20,000	20,000
10104080-3100 Outside Services	94,821	80,000	79,869	80,000	80,000
10104080-3105 Liability Insurance	7,398	7,400	7,398	7,400	7,400
10104080-3110 Machine Rental	4,709	5,500	4,069	5,500	5,500
10104080-3137 Postage & Freight	2,437	2,500	1,794	2,000	2,000
10104080-3138 Operating Forms	118	500	500	500	500
10104080-3155 Office Supplies	5,640	6,000	4,076	4,800	4,800
10104080-3156 Maintenance Contracts	3,896	4,200	3,649	4,000	4,000
10104080-3170 Repairs & Supplies	2,992	4,449	3,672	1,000	1,000
10104080-3188 Furniture Supplies	893	800	-	200	200
10104080-3210 Travel/Education	15,821	9,000	2,550	4,500	4,500
10104080-3212 Car Allowance	4,800	4,800	4,000	4,800	4,800
10104080-3214 Books/Dues/Subscriptions	32,411	31,401	23,331	31,401	31,401
10104080-3231 Telephone	9,407	10,000	9,259	10,000	10,000
10104080-3999 Miscellaneous Expense	1,020	1,000	922	600	600
TOTAL OFFICE OF THE CITY ATTORNEY	<u>1,693,499</u>	<u>1,898,900</u>	<u>1,576,513</u>	<u>1,908,016</u>	<u>1,822,895</u>





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Req
OCA - CLAIMS AND JUDGEMENTS					
10104081-3055 Court Cost	2,372	8,000	4,533	7,000	7,000
10104081-3060 Damage Claims	119,450	75,000	65,602	75,000	75,000
10104081-3063 Condemnation Claims	-	3,000	-	1,000	1,000
10104081-3064 Judgments	174,909	16,500	-	16,500	16,500
TOTAL OCA - CLAIMS AND JUDGEMENTS	296,731	102,500	70,135	99,500	99,500





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Urban Development is an office of customer service-oriented employees in four divisions – Administration and Economic Development; Planning; Building and Inspections; and Water and Sewer Customer Service. Urban Development embodies five of Mayor Maddox’s six core values and works to make Tuscaloosa the most innovative and effectively managed city in the United States. Through repeated interactions with our citizens, we have myriad opportunities each year to provide an outstanding customer service experience.

Office of Urban Development FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Administration	\$ 1,069,814	\$ 809,394	\$ 732,661	\$ (76,733)	-9%
Planning	774,971	950,260	906,541	(43,719)	-5%
Building and Inspections	1,668,923	1,768,594	1,693,803	(74,791)	-4%
Total	\$ 3,513,709	\$ 3,528,248	\$ 3,333,005	\$ (195,243)	-6%
Expenditure Category					
Salaries/Benefits	\$ 3,075,184	\$ 3,123,403	\$ 3,066,970	\$ (56,433)	-2%
Overtime/Wages	480	5,000	1,000	(4,000)	-80%
Auto Fuel/Maintenance	34,685	36,011	35,582	(429)	-1%
Other Operating	403,359	363,834	229,453	(134,381)	-37%
Total By Category	\$ 3,513,709	\$ 3,528,248	\$ 3,333,005	\$ (195,243)	-6%





GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
UD - ADMINISTRATION AND ECON DEV					
10109080-1005 Beer Tax Bonus	1,207	1,624	1,430	1,694	1,694
10109080-1015 Salaries	604,040	588,162	502,292	598,214	598,214
10109080-101501 Salary Reimbursement	-	-	-	-	-
10109080-101503 Salary Reimbursement - Elevate	-	(184,000)	(134,431)	-	(179,797)
10109080-1025 Salary Overtime	162	-	-	-	-
10109080-2010 Employee Insurance	71,577	72,864	51,629	63,147	63,147
10109080-2025 State Pension	46,951	42,525	36,314	46,057	46,057
10109080-2029 Medicare Tax	8,508	8,080	7,199	8,267	8,267
10109080-2030 Social Security	36,379	34,489	30,781	35,129	35,129
10109080-3100 Outside Services	224,053	185,000	160,417	175,000	125,125
10109080-3110 Machine Rental	2,372	2,500	1,032	2,500	2,500
10109080-3137 Postage & Freight	-	75	2	15	15
10109080-3138 Operating Forms	187	-	54	-	-
10109080-3155 Office Supplies	1,221	1,400	647	350	350
10109080-3170 Repairs & Supplies	7,625	5,075	4,326	500	500
10109080-3188 Furniture Supplies	791	-	-	-	-
10109080-3210 Travel/Education	20,646	23,800	1,093	1,000	1,000
10109080-3212 Car Allowance	18,276	20,400	20,000	24,000	24,000
10109080-3214 Books/Dues/Subscriptions	2,447	2,500	1,592	1,860	1,860
10109080-3231 Telephone	6,128	4,400	3,288	4,400	4,400
10109080-3999 Miscellaneous Expense	475	500	196	200	200
10109080-4010 Equipment	16,770	-	-	-	-
TOTAL UD - ADMINISTRATION AND ECON DEV	1,069,814	809,394	687,860	962,333	732,661





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
UD - PLANNING					
10109086-1005 Beer Tax Bonus	2,540	2,784	2,393	2,904	2,904
10109086-1015 Salaries	572,490	704,178	524,823	651,037	651,037
10109086-101501 Salary Reimbursement	-	-	-	-	-
10109086-1025 Salary Overtime	125	2,500	29	500	500
10109086-2010 Employee Insurance	45,934	67,967	61,319	103,679	103,679
10109086-2025 State Pension	42,026	48,302	36,560	48,360	48,360
10109086-2029 Medicare Tax	7,968	9,899	7,236	8,755	8,755
10109086-2030 Social Security	34,072	42,307	30,942	37,418	37,418
10109086-3005 Legal Advertising	10,716	10,000	6,114	10,000	10,000
10109086-3010 Auto-Fuel & Oil	1,328	1,500	482	1,500	1,500
10109086-3015 Auto-Maintenance	2,915	929	928	500	500
10109086-3110 Machine Rental	7,486	12,500	6,039	9,000	9,000
10109086-3137 Postage & Freight	11,573	7,500	5,924	10,000	10,000
10109086-3138 Operating Forms	1,221	1,500	483	750	750
10109086-3155 Office Supplies	1,428	2,500	813	1,150	1,150
10109086-3170 Repairs & Supplies	5,928	6,900	4,432	750	750
10109086-3188 Furniture Supplies	3,993	400	-	-	-
10109086-3210 Travel/Education	7,369	8,321	1,022	1,440	1,440
10109086-3212 Car Allowance	4,800	4,800	4,000	4,800	4,800
10109086-3214 Books/Dues/Subscriptions	1,655	3,075	2,842	3,600	3,600
10109086-3225 Uniforms/Prot Clothing	596	2,000	751	500	500
10109086-3231 Telephone	5,442	7,398	4,946	7,398	7,398
10109086-3999 Miscellaneous Expense	3,366	3,000	1,619	2,500	2,500
TOTAL UD - PLANNING	<u>774,971</u>	<u>950,260</u>	<u>703,695</u>	<u>906,541</u>	<u>906,541</u>





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
UD - BUILDING AND INSPECTIONS						
10109088-1005	Beer Tax Bonus	4,994	5,104	4,742	4,840	4,840
10109088-1015	Salaries	1,208,245	1,266,374	1,057,382	1,224,668	1,224,668
10109088-1025	Salary Overtime	193	2,500	73	500	500
10109088-2010	Employee Insurance	171,260	188,363	149,761	184,353	184,353
10109088-2025	State Pension	107,143	108,779	92,321	111,831	111,831
10109088-2029	Medicare Tax	16,448	17,142	14,449	16,612	16,612
10109088-2030	Social Security	70,327	73,260	61,782	71,002	71,002
10109088-3010	Auto-Fuel & Oil	25,180	26,582	11,894	26,582	26,582
10109088-3015	Auto-Maintenance	5,261	7,000	4,671	7,000	7,000
10109088-3106	Toll Bridge	1	25	6	25	25
10109088-3110	Machine Rental	4,291	5,000	3,601	5,000	5,000
10109088-3137	Postage & Freight	2,121	1,500	842	1,500	1,500
10109088-3138	Operating Forms	8,035	5,000	329	5,000	5,000
10109088-3155	Office Supplies	4,661	3,500	2,148	2,500	2,500
10109088-3170	Repairs & Supplies	2,212	3,000	788	1,500	1,500
10109088-3188	Furniture Supplies	356	-	-	-	-
10109088-3210	Travel/Education	13,329	25,000	3,261	5,000	5,000
10109088-3214	Books/Dues/Subscriptions	1,600	3,875	174	2,700	2,700
10109088-3225	Uniforms/Prot Clothing	4,651	5,500	5,142	2,100	2,100
10109088-3231	Telephone	18,616	21,090	15,730	21,090	21,090
TOTAL UD - BUILDING AND INSPECTIONS		1,668,923	1,768,594	1,429,094	1,693,803	1,693,803



TPDs strategic focus on crime prevention for 2021 and the coming years will emphasize on six key areas:

- »»» Development of a cyber-intelligence unit
- »»» Crime suppression and prevention
- »»» Expanded community engagement and outreach
- »»» Recruitment, retention and training
- »»» Officer safety, health and wellness
- »»» Continued transparency and accountability

Police Department					
FY 2021 General Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Police	\$ 32,160,368	\$ 33,581,267	\$ 33,186,473	\$ (394,794)	1%
Police - School Security	257,980	770,004	322,092	(447,912)	-58%
Total	\$ 32,418,348	\$ 34,351,271	\$ 33,508,565	\$ (842,706)	-2%
Expenditure Category					
Salaries/Benefits	\$ 26,389,853	\$ 28,417,961	\$ 28,177,049	\$ (240,912)	-1%
Overtime/Wages/Holiday Pay	3,918,214	3,515,000	3,357,136	(157,864)	-4%
Auto Fuel/Maintenance	881,208	720,000	720,000	-	0%
Lease Payments	38,970	268,981	205,000	(63,981)	-24%
Maintenance Contracts	12,942	13,500	13,500	-	0%
Uniforms/Protective Clothing	192,137	155,000	190,000	35,000	23%
Capital Outlay	28,085	187,840	-	(187,840)	-100%
Other Operating	956,743	1,072,989	845,880	(227,109)	-21%
Total By Category	\$ 32,418,348	\$ 34,351,271	\$ 33,508,565	\$ (842,706)	-2%





GENERAL FUND
POLICE DEPARTMENT

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
POLICE					
10105010-1005 Beer Tax Bonus	161,571	158,302	159,921	168,530	165,626
10105010-1010 Longevity Bonus	86,700	83,700	85,700	82,800	82,800
10105010-1011 Supp Longevity Bonus	89,550	85,050	88,550	84,950	84,950
10105010-1015 Salaries	19,472,457	20,680,847	17,436,838	21,011,343	20,483,022
10105010-1025 Salary Overtime	3,358,701	3,000,000	2,697,509	3,000,000	2,842,136
10105010-1045 Holiday Pay	556,283	515,000	454,168	515,000	515,000
10105010-2010 Employee Insurance	2,727,272	2,958,604	2,467,105	3,456,015	3,360,869
10105010-2020 Fire-Police Pension	2,587,524	2,798,406	2,310,750	2,841,838	2,853,265
10105010-2021 F&P Supplemental Pension	75,000	75,000	-	-	75,000
10105010-2025 State Pension	335,264	298,377	282,674	310,374	257,842
10105010-2029 Medicare Tax	319,220	282,326	284,500	283,726	276,771
10105010-2030 Social Security	236,119	196,345	207,299	207,428	172,812
10105010-3010 Auto-Fuel & Oil	454,075	460,000	224,371	460,000	460,000
10105010-3015 Auto-Maintenance	427,133	260,000	240,270	260,000	260,000
10105010-3075 Helicopter	64,755	96,500	41,474	75,000	75,000
10105010-3079 Range Training	6,847	7,920	5,637	7,000	7,000
10105010-3086 Public Education	14,099	15,000	6,048	5,000	25,000
10105010-3100 Outside Services	53,585	74,160	50,553	88,000	88,000
10105010-3109 Lease Payments	38,970	268,981	259,261	205,000	205,000
10105010-3110 Machine Rental	47,455	33,000	31,644	33,000	33,000
10105010-3111 Office Rent	7,694	1,500	1,179	1,500	1,500
10105010-3137 Postage & Freight	8,028	6,000	6,478	6,000	6,000
10105010-3138 Operating Forms	13,398	14,000	12,420	14,000	14,000
10105010-3155 Office Supplies	41,820	53,800	31,101	45,000	45,000
10105010-3156 Maintenance Contracts	12,942	13,500	-	13,500	13,500
10105010-3170 Repairs & Supplies	84,114	126,710	117,474	80,000	80,000
10105010-3175 Weapons And Gear	235,612	209,507	116,289	60,000	60,000
10105010-3181 Ammunition	68,014	76,000	68,908	70,000	70,000
10105010-3188 Furniture Supplies	3,562	2,812	2,812	-	-
10105010-3210 Travel/Education	65,726	72,500	41,313	60,000	60,000
10105010-3213 Clothing Allowance	50,449	56,000	26,546	56,000	56,000
10105010-3214 Books/Dues/Subscriptions	30,951	26,180	22,440	26,180	26,180





**GENERAL FUND
POLICE DEPARTMENT**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
POLICE (continued)					
10105010-3216 Regulatory Permits	180	200	180	200	200
10105010-3225 Uniforms/Prot Clothing	186,115	135,000	141,124	180,000	180,000
10105010-3231 Telephone	197,054	235,000	212,964	235,000	235,000
10105010-3996 Wrecker Service	11,958	15,000	9,429	15,000	15,000
10105010-3999 Miscellaneous Expense	1,892	2,200	768	1,000	1,000
10105010-4010 Equipment	28,085	187,840	187,830	-	-
10105014-3999 Blight Abatement	195	-	-	-	-
TOTAL POLICE	<u>32,160,368</u>	<u>33,581,267</u>	<u>28,333,526</u>	<u>33,958,384</u>	<u>33,186,473</u>





GENERAL FUND
POLICE DEPARTMENT

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
POLICE - SCHOOL SECURITY					
10105011-1005 Beer Tax Bonus	693	3,712	1,883	1,694	1,694
10105011-1015 Salaries	188,353	531,308	215,132	226,555	226,555
10105011-1025 Salary Overtime	3,230	-	16,318	-	-
10105011-2010 Employee Insurance	32,699	126,292	44,804	49,462	49,462
10105011-2025 State Pension	13,663	38,981	14,299	14,820	14,820
10105011-2029 Medicare Tax	2,525	6,928	3,054	2,952	2,952
10105011-2030 Social Security	10,795	37,783	13,059	12,609	12,609
10105011-3175 Weapons And Gear	-	5,000	-	4,000	4,000
10105011-3225 Uniforms/Prot Clothing	6,022	20,000	1,365	10,000	10,000
TOTAL POLICE - SCHOOL SECURITY	257,980	770,004	309,914	322,092	322,092





**GENERAL FUND
OTHER OPERATING**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
DEBT SERVICE					
10119010-5020 General Warrants - Principal	3,540,000	3,865,000	4,881,503	4,115,386	4,115,386
10119010-5030 Interest Warrants - Gen	4,055,153	3,931,134	3,226,325	3,589,791	3,589,791
10119010-5045 Fees - Debt Issues	5,556	7,500	9,806	10,000	10,000
TOTAL DEBT SERVICE	<u>7,600,709</u>	<u>7,803,634</u>	<u>8,117,634</u>	<u>7,715,177</u>	<u>7,715,177</u>





GENERAL FUND
OTHER OPERATING

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
COST SHARING ARRANGEMENTS					
10113010-1030 Wages - BOE	60,018	80,000	29,550	70,000	70,000
10113010-2029 Medicare Tax - BOE	870	1,162	428	2,042	2,042
10113010-2030 Social Security - BOE	3,721	4,960	1,832	8,666	8,666
10114010-3230 Utilities - PARA	350	-	318	-	-
10117010-3010 Fuel & Oil- PATA Reim	181,431	179,101	77,151	179,315	179,315
10117010-3015 Auto Maintenance - PATA	-	214	214	-	-
10117010-3997 Bad Debt Write offs	12,786	-	-	-	-
10117010-7062 Security - PATA Reimb	109,039	109,039	53,940	109,039	109,039
10109010-3010 Fuel & Oil- Black Warrior Reim	17,547	44,218	-	44,218	44,218
10117150-3010 Fuel & Oil- Focus Reim	182	-	8	-	-
10117020-3100 Outside Service - Personnel BD	18,000	18,000	15,000	18,000	18,000
10117030-7070 Tax Equalization Board	70	-	-	-	-
10107020-3030 Jail Cost	557,040	500,000	380,490	500,000	500,000
10117050-3230 Utilities - Friedman Home	8,122	9,000	6,342	9,000	9,000
10117050-3231 Telephone - Friedman Home	2,767	2,500	2,813	2,500	2,500
10117060-1030 Wages - PARA	27,041	30,000	-	30,000	30,000
10117060-2029 Medicare Tax - PARA	392	500	-	500	500
10117060-2030 Social Security - PARA	1,677	1,800	-	1,800	1,800
10117080-3814 Greenwood Cemetery	942	942	-	942	942
10117090-3170 Metro Animal Shelter-Repairs	30,602	30,000	26,706	35,000	35,000
10117120-5148 Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730-3100 Outside Service - Tusc Cty Ema	223,799	237,300	181,571	237,300	237,300
TOTAL COST SHARING ARRANGEMENTS	1,931,395	1,923,736	1,451,364	1,923,322	1,923,322





**GENERAL FUND
OTHER OPERATING**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
CITY VEHICLE PARTS/FUEL					
10133010-3173 Shop Repairs Not Chgd Out	-	-	240	-	-
10133010-51800 Inventory Adjustment	104,288	-	-	-	-
TOTAL CITY VEHICLE PARTS/FUEL	104,288	-	240	-	-





**GENERAL FUND
OTHER OPERATING**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
INTERGOVERNMENTAL EXPENDITURES					
10113010-3045 Sales Tax To Board - BOE	18,356,200	18,335,000	12,027,865	16,501,500	16,501,500
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>18,356,200</u>	<u>18,335,000</u>	<u>12,027,865</u>	<u>16,501,500</u>	<u>16,501,500</u>





**GENERAL FUND
OTHER OPERATING**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
TRANSFERS TO OTHER FUNDS					
10119030-8001 Trans To Amphitheatre Fund	1,416,575	1,436,154	701,591	1,299,843	899,727
10119030-8002 Trans To Health Insurance Fund	200,000	100,000	-	100,000	100,000
10119030-8004 Trans To Drug Enforce	77,162	-	-	-	-
10119030-8005 Trans To GF-RFFI	5,635,088	-	-	-	-
10119030-8007 Trans To Tourism Capital Imp	350,394	359,039	175,398	324,961	224,932
10119030-8009 Trans To Tourism Enh Bid Fee	350,394	359,039	175,398	324,961	224,932
10119030-8031 Trans To Elevate Fund	75,000	-	-	-	-
10119030-8032 Trans To Facility Renewal Fund	410,000	300,000	-	-	-
10119030-8059 Trans To Law Enforce Fund	-	200,000	-	-	-
10119030-8064 Trans To Cap Park Maint Fund	5,355	-	-	-	-
10119030-8075 Trans To Hourly Pension	-	265,000	-	265,000	265,000
10119030-8083 Trans To Pub Safety Capital	765,461	1,914,500	-	936,001	936,001
10119030-8084 Trans To Pub Works Capital	2,526,296	722,325	-	113,944	113,944
TOTAL TRANSFERS TO OTHER FUNDS	<u>11,811,724</u>	<u>5,656,056</u>	<u>1,052,386</u>	<u>3,364,710</u>	<u>2,764,536</u>





**GENERAL FUND
OTHER OPERATING**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
SPECIAL PROJECTS					
10116010-0823 Retiree Health Insurance	840,879	-	-	-	-
10116010-9994 S/P - Rsa Retiree Cola Adj	9,076	-	-	-	-
TOTAL SPECIAL PROJECTS	849,954	-	-	-	-





**GENERAL FUND
OTHER OPERATING**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
OTHER OPERATING					
10135010-02011 Ad Valorem - Commissions	173,270	159,807	169,067	159,807	159,807
10135010-02012 Ad Valorem - Appraisal Budget	470,345	586,488	672,696	586,488	586,488
10135010-2015 Hourly Pension	131,684	-	-	-	-
10135010-2022 F&P Pension Contrib Increase	-	-	-	-	395,000
10135010-2028 RSA Tier 2 - Tier 1 Conversion	-	-	-	-	150,000
10135010-2031 Unemployment	12,330	5,000	4,780	6,400	5,000
10135010-3088 Property Tax	35	500	591	500	500
TOTAL OTHER OPERATING	787,664	751,795	847,135	753,195	546,795





**GENERAL FUND
OTHER OPERATING**

<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
CONTINGENCIES					
10118010-9990 Contingencies	-	306,393	-	500,000	500,477
TOTAL CONTINGENCIES	<u>-</u>	<u>306,393</u>	<u>-</u>	<u>500,000</u>	<u>500,477</u>





**GENERAL FUND
AGENCIES**

Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
AGENCIES						
10117150-5199	Agency Spec Approp - Focus	-	10,000	10,000	-	-
10118800-5199	Agency Spec Approp - TTSC	-	88,538	88,538	-	-
10117800-5140	Alabama Blues Project	10,000	10,000	9,167	-	7,150
10117360-5140	Arts & Humanities Council	50,000	50,000	45,833	-	35,750
10113010-5144	Arts N Autism (BOE)	7,500	7,500	6,875	-	5,363
10113010-5139	BBC Education Academy (BOE)	-	7,500	6,667	-	7,150
10117970-5140	Bethel Comm Outreach (BOE)	10,000	10,000	9,167	-	7,150
10117700-5140	Boys & Girls Club	20,000	20,000	18,333	-	14,300
10117900-5140	Child Abuse Prevention Services	-	7,500	6,667	-	7,150
10113010-5152	CHOM (BOE)	145,000	145,000	132,917	-	103,675
10117400-5199	Easter Seals - Special	35,714	-	35,714	-	35,714
10117150-5140	FOCUS	122,500	122,500	112,292	-	87,588
10117960-5140	Habitat for Humanity	26,900	26,900	24,658	-	19,233
10117850-5199	Hope Summer Jobs - Special	100,000	100,000	-	-	100,000
10117140-5140	Indian Rivers	50,000	50,000	45,833	-	35,750
10117590-5140	Jemison Foundation	60,000	60,000	55,000	-	42,900
10117180-5140	Kid One Transport	20,000	5,000	5,000	-	-
10113010-5149	Kristen Amerson Found (BOE)	-	7,500	6,667	-	7,150
10117050-5141	Murphy African American Mus	8,000	8,000	7,333	-	5,720
10114010-5140	PARA	4,011,679	4,011,679	3,677,372	-	2,868,350
10114010-5199	PARA - Special	190,000	251,000	238,333	-	114,400
10113010-5151	PRIDE (BOE)	20,000	20,000	18,333	-	14,300
10113010-5159	Schoolyard Roots (BOE)	30,000	30,000	27,500	-	21,450
10117100-5140	Theatre Tuscaloosa	15,000	15,000	13,750	-	10,725
10113010-5156	Tusc Character Council (BOE)	2,500	-	-	-	-
10117320-5199	Tusc Children's Center - Special	-	-	-	-	50,000
10113010-5154	Tusc Childrens Theater (BOE)	15,000	15,000	13,750	-	10,725
10113010-5140	Tusc City Board of Education	2,541,250	2,541,251	2,329,480	-	2,541,251
10113010-5199	Tusc City BOE - Special	378,099	378,100	346,592	-	378,100
10117340-5140	Tusc Co Soil/Water Conservation	12,500	12,500	12,500	-	8,938
10117160-5140	Tusc Community Dancers	10,000	10,000	9,167	-	7,150
10112010-5140	Tusc County Health Dept	130,000	130,000	119,167	-	92,950
10117120-5140	Tusc County IDA	418,000	418,000	383,167	-	298,870





GENERAL FUND
AGENCIES

Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
AGENCIES (continued)						
10113010-5150	Tusc Education Foundation	-	-	-	-	20,000
10113010-5157	Tusc One Place (BOE)	30,000	30,000	27,500	-	21,450
10113010-515701	Tusc One Place (BOE) - Special	-	-	-	-	50,000
10115010-5140	Tusc Public Library	1,433,809	1,433,809	1,314,325	-	1,025,173
10115010-5199	Tusc Public Library - Special	408,500	408,500	374,458	-	292,078
10117230-5199	Tusc SAFE Center - Special	45,000	11,250	10,000	-	10,725
10117280-5199	Tusc Sister Cities - Special	10,000	-	-	-	-
10117280-5140	Tusc Sister Cities Commission	120,000	120,000	110,000	-	85,800
10117270-5140	Tusc Spay & Neuter Incentive	25,000	25,000	22,917	-	17,875
10117420-5140	Tusc Symphony Orchestra	35,000	35,000	32,083	-	25,025
10118800-5140	Tusc Tourism & Sports (TTSC)	1,016,215	1,062,068	972,288	-	1,077,352
10117010-5140	Tusc Transit Authority	655,040	655,040	600,453	-	-
10117010-7063	PATA-UA Route	85,040	85,040	85,040	85,040	-
10117010-5199	Tusc Transit Authority - Special	20,039	24,288	15,582	-	24,288
10117670-5140	West AL Aids Outreach	15,000	15,000	13,750	-	10,725
10117070-5140	West AL Regional Commision	36,097	36,097	33,089	-	25,809
TOTAL AGENCIES		<u>12,374,382</u>	<u>12,509,560</u>	<u>11,427,255</u>	<u>85,040</u>	<u>9,625,252</u>





The City of Tuscaloosa's proposed FY 2021 Water and Sewer Fund budget provides the funding to provide water and sewer services to approximately 48,000 residential, commercial, and industrial customers in the City limits and surrounding areas.

The Water and Sewer Fund budget includes revenues of \$51,899,042 and expenses of \$56,195,182. The Water and Sewer Fund expense budget includes \$10,005,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2020 budget, the proposed FY 2021 budget represents an overall budgetary increase of 0.42% for revenues and a decrease of 1.50% for expenses.

Water & Sewer Fund Revenues FY 2021 Budget Summary					
Revenue Category	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Use of Property	\$ 30,972	31,000	\$ 32,500	\$ 1,500	4.84%
Charges for Services	49,593,827	51,094,279	51,333,477	239,198	0.47%
Other Operating	685,253	482,000	467,000	(15,000)	-3.11%
Transfers from Other Funds	42,369	44,776	41,065	(3,711)	-8.29%
Cost Reimbursements	99,354	29,000	25,000	(4,000)	-13.79%
Total	\$ 50,451,775	\$ 51,681,055	\$ 51,899,042	\$ 217,987	0.42%

Water and Sewer Fund Revenue Highlights

Water Sales - \$28,071,761

- » Comprises 54% of all Water and Sewer Fund revenues.
- » In FY 2019 the City Council adopted a three year consecutive rate increase of 2% each year to fund the debt service for the 2019 Clean Water and Drinking Water SRF issuance. The first 2% rate increase went into effect October 1, 2019. The second 2% rate increase will be effective October 1, 2020. The 2019 SRF issuance will fund much needed projects to enhance and upgrade our water & sewer infrastructure. An additional 1% is proposed to fund operational needs for FY 2021.

Sewer Sales - \$20,367,716

- » Comprises nearly 40% of all Water and Sewer Fund revenues
- » In FY 2019 the City Council adopted a three year consecutive rate increase of 2% each year to fund the debt service for the 2019 Clean Water and Drinking Water SRF issuance. The first 2% rate increase went into effect October 1, 2019. The second 2% rate increase be effective October 1, 2020. The 2019 SRF issuance will fund much needed projected to enhance and upgrade our water & sewer infrastructure. An additional 1% is proposed to fund operational needs for FY 2021.

Septage Dumping Fees - \$812,500

- » The FY 2021 budget is adjusted to include a 64% increase over prior year of \$318,263.
- » Septage dumping fees will increase by 25% for in county and 50% for out of county beginning October 1, 2020.

Fire and Meter Service Connect Fees - \$850,000

- » Revenues are based upon completion of installing and accepting meter sets, not necessarily when cash deposits are collected.
- » Complex revenue recognition accounting principles make these revenues difficult to budget for.

Lakes Fees - \$135,000

- » Approximately \$80,000 of revenue is from the lake inspection fees for an estimated 1,600 structures at \$50 per structure.
- » Additional revenue is received from annual boat landing passes and lake permits.





Water & Sewer Fund Expenditures FY 2021 Budget Summary					
Department	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 506,644	514,462	\$ 585,091	\$ 70,629	13.73%
Information Technology	540,414	793,981	859,036	65,055	8.19%
Infrastructure and Public Services	23,041,684	25,268,527	25,051,813	(216,714)	-0.86%
Office of the City Attorney	23,005	50,000	44,059	(5,941)	-11.88%
Office of Urban Development	954,761	1,181,439	1,093,841	(87,598)	-7.41%
Other Operating	23,945,663	29,244,451	28,561,342	(683,109)	-2.34%
Total	\$ 49,012,171	\$ 57,052,860	\$ 56,195,182	\$ (857,678)	-1.50%

Water and Sewer Fund Expenditure Highlights

Departments were tasked with reducing their FY 2021 operational budgets by 12% using FY 2020 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Departments had the option to eliminate and/or freeze personnel positions for FY 2021 to assist with balancing their budgets.

- » 1 Water and Sewer position was frozen for FY 2021 totaling \$93,120.

Investment in Employees

- » Increase to the employer pension contribution to convert all current Tier II employees to Tier I status.

Health Insurance

- » The budget includes a \$25,000 transfer from the Water and Sewer Fund to the City's Health Insurance Fund to offset a deficit fund
- » The proposed FY 2020 budget includes a 7% increase to cover health insurance premiums due to increased costs from Blue Cross Blue Shield.

Capital Equipment Investments

- » The proposed FY 2021 budget includes \$616,705, of which \$266,705 is for capital lease payments for equipment purchased in FY 2017.

Debt Service

- » The FY 2021 proposed budget includes a \$17,890 increase in debt service. An additional \$2,500 is budget for fees associated with debt service.
- » Overall debt service represents about 22% of the total FY 2020 expense budget.
- » In FY 2019, the City Council approved the 2019 Clean Water SRF and Drinking Water SRF issuance which was funded through a three year consecutive rate increase of 2% each year. The first debt payment is scheduled for February 15, 2021.





WATER & SEWER FUND SUMMARY

Water & Sewer Fund Debt Service FY 2021 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding (2004)	\$ 435,000	\$ 45,120	\$ 480,120	\$ 3,245,000	August 2026
2012-B	1,205,000	419,619	1,624,619	13,075,000	January 2035
2012-A SRF Refunding (2002/2003)	5,165,000	411,250	5,576,250	10,565,000	August 2022
2014-C	440,000	162,490	602,490	4,035,000	January 2032
2016 DWSRF	230,000	110,880	340,880	5,040,000	August 2038
2016 CWSRF	935,000	418,330	1,353,330	19,015,000	August 2037
2019 DWSRF	735,000	275,196	1,010,196	18,250,000	February 2040
2019 CWSRF	360,000	133,722	493,722	8,870,000	February 2040
2019-B Refunding of 2012-A, 2012-B, 2014-A & 2014-C	500,000	543,748	1,043,748	24,380,000	April 2035
Total	\$ 10,005,000	\$ 2,520,355	\$ 12,525,355	\$ 106,475,000	





**WATER & SEWER FUND
SUMMARY**

Account Category	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
WATER AND SEWER FUND REVENUES					
Use of Property	30,972	31,000	28,474	31,000	32,500
Charges for Services	49,593,827	51,094,279	43,714,801	50,868,386	51,333,477
Other Operating	685,253	482,000	243,087	240,000	467,000
Transfers to Other Funds	42,369	44,776	41,065	44,776	41,065
Cost Reimbursements	99,354	29,000	24,400	25,000	25,000
TOTAL WATER AND SEWER FUND REVENUES	<u>50,451,775</u>	<u>51,681,055</u>	<u>44,051,827</u>	<u>51,209,162</u>	<u>51,899,042</u>
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	506,644	514,462	213,116	247,171	585,091
Information Technology	540,414	793,981	551,912	859,036	859,036
Infrastructure and Public Services	23,041,684	25,268,527	18,441,659	24,921,553	25,051,813
Office of the City Attorney	23,005	50,000	6,120	44,059	44,059
Office of Urban Development	954,761	1,181,439	902,559	1,093,841	1,093,841
Other Operating	23,945,663	29,244,451	12,191,698	28,422,942	28,561,342
TOTAL WATER AND SEWER FUND EXPENDITURES	<u>49,012,171</u>	<u>57,052,860</u>	<u>32,307,065</u>	<u>55,588,602</u>	<u>56,195,182</u>





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
USE OF PROPERTY					
60100065-0901 Rents	30,972	31,000	28,474	31,000	32,500
TOTAL USE OF PROPERTY	30,972	31,000	28,474	31,000	32,500





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
CHARGES FOR SERVICES					
60100070-10020 Clean Our Lake	1,000	1,000	-	1,000	-
60100070-1701 Water Sales	26,842,875	27,577,864	23,487,446	27,577,864	28,071,761
60100070-1704 Sewer Sales	20,120,773	20,916,178	17,429,664	20,916,178	20,367,716
60100070-1705 Tap Fees-Inspections	172,433	170,000	229,664	170,000	225,000
60100070-1706 Garbage Sales	(0)	-	519,176	-	-
60100070-1708 Collection Fees	912,339	860,000	552,726	860,000	800,000
60100070-1709 Bad Debt Write Off	-	-	40	-	-
60100070-1711 Meter Service Connect Fee	725,996	700,000	673,451	630,000	750,000
60100070-1712 Fire Service Connect Fee	96,794	150,000	26,724	45,000	100,000
60100070-1713 Lake Inspection Fee	141,557	130,000	123,233	130,000	135,000
60100070-1714 Bad Debt Writeoff-Garbage	-	-	20	-	-
60100070-1715 Septage Dumping Charges	492,356	494,237	606,433	494,237	812,500
60100070-1716 Water Dist Syst Inspection Fee	1,431	-	5,137	-	1,500
60100070-1801 Interest Income-Cd'S	24,694	25,000	0	-	-
60100070-1803 Recovered Bad Debts	62,328	70,000	61,463	35,000	70,000
60100070-1898 Cash Over/Short	(749)	-	(377)	-	-
TOTAL CHARGES FOR SERVICES	<u>49,593,827</u>	<u>51,094,279</u>	<u>43,714,801</u>	<u>50,868,386</u>	<u>51,333,477</u>





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
OTHER OPERATING					
60100080-1430 Interest Income - Debt Service	4,620	2,000	2,120	-	2,000
60100080-1535 Auction Sales	62,758	30,000	10,130	15,000	15,000
60100080-1710 WME Cost Recovery Fees	617,874	450,000	230,837	225,000	450,000
TOTAL OTHER OPERATING	685,253	482,000	243,087	240,000	467,000





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
TRANSFERS FROM OTHER FUNDS					
60100085-1605 Trans From Beer Tax Bonus	42,369	44,776	41,065	44,776	41,065
TOTAL TRANSFERS FROM OTHER FUNDS	42,369	44,776	41,065	44,776	41,065





**WATER & SEWER FUND
REVENUES**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
COST REIMBURSEMENTS					
60100090-1450 ADECA Grant	20,000	-	-	-	-
60100090-9900 Cost Reimburse	29,318	15,000	15,490	15,000	15,000
60100090-9919 Cost Reim-Distribution	36,552	10,000	8,910	10,000	10,000
60100090-9927 Cost Reim-Filter Plant	1,563	-	-	-	-
60100090-9929 Cost Reim-Meter Read	3,429	2,000	-	-	-
60100090-9948 Cost Reim-Waste Water	8,192	2,000	-	-	-
60100090-9950 Cost Reim-Ww Lakes	300	-	-	-	-
TOTAL COST REIMBURSEMENTS	99,354	29,000	24,400	25,000	25,000





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In the spirit of excellence, the Accounting & Finance Department is committed to providing a service-oriented, team approach to effectively manage the City's financial health, provide stewardship of resources while maintaining the City's financial integrity. During the reorganization, the Finance Department, the Revenue Department and the Water & Sewer Billing Office were combined.

Accounting & Finance					
FY 2021 Water & Sewer Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Budgets & Financial Reporting	\$ 337,115	\$ 330,500	\$ 328,500	\$ (2,000)	-1%
Revenue & Financial Services	169,529	183,962	256,591	\$ 72,629	39%
Total	\$ 506,644	\$ 514,462	\$ 585,091	\$ 70,629	14%
Expenditure Category					
Salaries/Benefits	\$ 167,221	\$ 176,462	\$ 256,091	\$ 79,629	45%
Overtime/Wages	134	20	-	(20)	-100%
Auditing	58,800	68,000	66,000	(2,000)	-3%
Bad Debt Write Offs	278,315	262,500	262,500	-	0%
Other Operating	2,174	7,480	500	(6,980)	-93%
Total By Category	\$ 506,644	\$ 514,462	\$ 585,091	\$ 70,629	14%





<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
A&F BUDGETS AND FINANCIAL REPORTING					
60101010-3007 Auditing	58,800	68,000	60,000	66,000	66,000
60101010-3997 Bad Debt Write Offs	278,315	262,500	-	-	262,500
TOTAL A&F BUDGETS AND FINANCIAL REPORTING	<u>337,115</u>	<u>330,500</u>	<u>60,000</u>	<u>66,000</u>	<u>328,500</u>





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
A&F REVENUE AND FINANCIAL SERVICES					
60101030-1005 Beer Tax Bonus	726	696	703	726	968
60101030-1015 Salaries	124,208	130,796	113,539	133,116	192,265
60101030-1025 Salary Overtime	134	20	18	-	-
60101030-2010 Employee Insurance	22,449	24,366	20,715	25,330	31,584
60101030-2025 State Pension	11,290	11,625	10,038	12,314	17,779
60101030-2029 Medicare Tax	1,620	1,703	1,480	1,741	2,558
60101030-2030 Social Security	6,928	7,276	6,329	7,444	10,937
60101030-3110 Machine Rental	-	3,700	-	-	-
60101030-3155 Office Supplies	995	1,480	293	-	-
60101030-3170 Repairs & Supplies	-	-	-	500	500
60101030-3210 Travel/Education	900	2,000	-	-	-
60101030-3225 Uniforms/Prot Clothing	279	300	-	-	-
TOTAL A&F REVENUE AND FINANCIAL SERVICES	<u>169,529</u>	<u>183,962</u>	<u>153,116</u>	<u>181,171</u>	<u>256,591</u>





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The Information Technology Department provides centralized technology services for the City of Tuscaloosa in support of Tuscaloosa’s Standard of Excellence to be the most Innovative and Effectively Managed City in the United States of America. The IT Department supports this Standard with 3 Service Goals which include the Security, Availability and Effectiveness of Tuscaloosa’s Technology Infrastructure.

FY 2021 Water & Sewer Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Information Technology	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8%
Total	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8%
Expenditure Category					
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	0%
Maintenance Contracts	521,070	781,565	859,036	77,471	10%
Other Operating	19,344	12,416	-	(12,416)	-100%
Total By Category	\$ 540,414	\$ 793,981	\$ 859,036	\$ 65,055	8%





**WATER & SEWER FUND
INFORMATION TECHNOLOGY**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
INFORMATION TECHNOLOGY					
60104030-3156 Maintenance Contracts	521,070	781,565	549,412	859,036	859,036
60104030-3170 Repairs & Supplies	19,344	12,416	2,500	-	-
TOTAL INFORMATION TECHNOLOGY	540,414	793,981	551,912	859,036	859,036



Infrastructure and Public Services (IPS), comprising of Administration, Engineering, Infrastructure, Logistics and Asset Management, and Public Services, accounts for approximately one third of City employees. The department operates on the core principle of delivering the highest caliber of performance and integrity while providing the citizens of Tuscaloosa with exceptional customer service both at City Hall and in the community. Infrastructure and Public Services manages and facilitates all infrastructure, capital projects, public facilities, and public services for the City of Tuscaloosa. The department achieves this by working together, always being prepared for all scenarios, using asset management principles to drive decisions, and consistently providing excellent customer service.

Infrastructure & Public Services					
FY 2021 Water & Sewer Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Administration	\$ 13,273	\$ 86,519	\$ 68,142	\$ (18,377)	-21%
Engineering	534,092	618,921	598,010	(20,911)	-3%
Logistics & Asset Management	13,811,457	15,103,744	15,034,023	(69,721)	0%
Public Services	6,057	6,700	4,300	(2,400)	-36%
Infrastructure	6,954,330	7,480,924.44	7,515,578	34,654	0%
Special Projects	1,722,476	1,971,718	1,831,760	(139,958)	-7%
Total	\$ 23,041,684	\$ 25,268,527	\$ 25,051,813	\$ (216,714)	-1%
Expenditure Category					
Salaries/Benefits	\$ 10,250,542	\$ 11,371,657	\$ 11,440,016	\$ 68,359	1%
Overtime/Wages/Holiday Pay	670,316	704,161	734,515	30,354	4%
Auto Fuel/Maintenance	490,487	414,945	412,000	(2,945)	-1%
Chemicals	1,663,579	1,509,456	1,663,050	153,594	10%
Maintenance Contracts	4,111	3,576	4,111	535	15%
Tip Fee	451,357	393,000	565,500	172,500	44%
Utilities	3,604,428	3,642,379	3,722,441	80,062	2%
Capital Outlay	3,351,740	4,140,721	3,883,184	(257,537)	-6%
Other Operating	2,555,123	3,088,632	2,626,996	(461,636)	-15%
Total By Category	\$ 23,041,684	\$ 25,268,527	\$ 25,051,813	\$ (216,714)	-1%





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - ADMINISTRATION						
60109050-1005	Beer Tax Bonus	-	232	142	242	242
60109050-1015	Salaries	3,977	36,991	28,504	42,417	42,417
60109050-1025	Salary Overtime	-	-	-	200	200
60109050-2010	Employee Insurance	1,313	12,162	7,885	12,655	12,655
60109050-2025	State Pension	255	2,345	1,796	2,884	2,884
60109050-2029	Medicare Tax	48	470	356	530	530
60109050-2030	Social Security	207	2,009	1,522	2,264	2,264
60109050-3010	Auto-Fuel & Oil	478	1,000	289	1,000	1,000
60109050-3015	Auto-Maintenance	447	1,000	5	1,000	1,000
60109050-3106	Toll Bridge	11	50	3	15	15
60109050-3155	Office Supplies	92	100	56	350	350
60109050-3170	Repairs & Supplies	529	200	24	500	500
60109050-3210	Travel/Education	4,587	18,380	12,671	1,750	1,750
60109050-3214	Books/Dues/Subscriptions	384	845	430	400	400
60109050-3225	Uniforms/Prot Clothing	93	9,600	-	-	-
60109050-3231	Telephone	850	1,035	870	1,810	1,810
60109050-3999	Miscellaneous Expense	-	100	-	125	125
IPS - ADMINISTRATION		13,273	86,519	54,552	68,142	68,142





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - ENGINEERING					
60109030-1005 Beer Tax Bonus	1,451	1,392	1,641	1,694	1,694
60109030-1015 Salaries	347,441	356,827	312,365	364,476	364,476
60109030-1025 Salary Overtime	37,222	62,460	28,832	38,000	38,000
60109030-1045 Holiday Pay	862	1,000	846	1,000	1,000
60109030-2010 Employee Insurance	44,320	46,881	41,895	53,960	53,960
60109030-2025 State Pension	33,251	29,810	28,739	31,847	31,847
60109030-2029 Medicare Tax	5,299	4,868	4,725	4,930	4,930
60109030-2030 Social Security	22,657	20,809	20,203	21,066	21,066
60109030-3010 Auto-Fuel & Oil	7,855	7,600	3,879	7,600	7,600
60109030-3015 Auto-Maintenance	4,213	3,000	841	3,000	3,000
60109030-3100 Outside Services	1,035	54,447	23,984	50,000	50,000
60109030-3106 Toll Bridge	119	100	27	50	50
60109030-3137 Postage & Freight	39	-	-	-	-
60109030-3138 Operating Forms	150	150	-	-	-
60109030-3170 Repairs & Supplies	10,103	8,700	3,580	8,265	8,265
60109030-3210 Travel/Education	10,793	13,050	1,117	5,100	5,100
60109030-3214 Books/Dues/Subscriptions	773	1,977	395	1,272	1,272
60109030-3225 Uniforms/Prot Clothing	1,206	1,350	260	1,250	1,250
60109030-3231 Telephone	5,303	4,500	4,344	4,500	4,500
TOTAL IPS - ENGINEERING	534,092	618,921	477,672	598,010	598,010





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - ADMINISTRATION					
60109040-1005 Beer Tax Bonus	2,298	2,320	2,110	2,178	2,178
60109040-1015 Salaries	622,504	652,254	505,120	586,685	586,685
60109040-1025 Salary Overtime	2,441	3,000	3,048	3,000	3,000
60109040-1030 Wages	13,688	44,000	9,661	44,000	44,000
60109040-2010 Employee Insurance	66,623	84,048	61,376	74,750	74,750
60109040-2025 State Pension	47,000	50,127	39,169	47,751	47,751
60109040-2029 Medicare Tax	8,761	9,542	7,064	8,634	8,634
60109040-2030 Social Security	37,461	40,778	30,205	36,899	36,899
60109040-3010 Auto-Fuel & Oil	495	850	154	300	300
60109040-3015 Auto-Maintenance	-	750	29	150	150
60109040-3100 Outside Services	25,836	73,062	744	8,000	8,000
60109040-3137 Postage & Freight	50	125	48	75	75
60109040-3155 Office Supplies	1,375	1,000	218	350	350
60109040-3170 Repairs & Supplies	50	-	(0)	-	-
60109040-3210 Travel/Education	14,844	32,100	5,322	1,500	1,500
60109040-3214 Books/Dues/Subscriptions	886	1,125	1,137	50	50
60109040-3215 Trade Organization Dues	9,059	9,600	9,272	9,600	9,600
60109040-3225 Uniforms/Prot Clothing	2,165	3,400	2,310	1,140	1,140
60109040-3231 Telephone	10,412	15,000	10,035	5,000	5,000
60109040-3999 Miscellaneous Expense	314	200	-	500	500
TOTAL IPS - LAM - ADMINISTRATION	866,264	1,023,282	687,020	830,562	830,562





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - WW TREATMENT					
60109041-1005 Beer Tax Bonus	6,487	6,728	6,387	7,018	7,018
60109041-1015 Salaries	1,286,210	1,431,905	1,205,111	1,457,647	1,457,647
60109041-1025 Salary Overtime	213,515	144,000	234,551	194,815	194,815
60109041-1030 Wages	-	3,600	-	-	-
60109041-1045 Holiday Pay	12,329	34,000	4,453	34,000	34,000
60109041-2010 Employee Insurance	230,186	280,204	210,049	271,257	271,257
60109041-2025 State Pension	121,715	115,894	110,670	124,429	124,429
60109041-2029 Medicare Tax	20,327	19,013	19,616	19,372	19,372
60109041-2030 Social Security	95,674	81,247	83,877	82,795	82,795
60109041-3010 Auto-Fuel & Oil	36,723	40,000	22,115	40,000	40,000
60109041-3015 Auto-Maintenance	40,342	28,000	26,352	28,000	28,000
60109041-3047 Chemicals	217,265	218,500	126,361	300,000	300,000
60109041-3048 Chemical Supplies-Lab	2,848	10,506	12,231	10,600	10,600
60109041-3077 Electricity	1,704,152	1,708,009	1,318,524	1,745,585	1,745,585
60109041-3100 Outside Services	60,587	100,511	54,315	100,000	100,000
60109041-3102 Outside Services-Lab	14,202	27,970	17,732	15,970	15,970
60109041-3106 Toll Bridge	8,095	11,781	6,987	8,000	8,000
60109041-3110 Machine Rental	102,671	50,000	87,347	88,400	88,400
60109041-3137 Postage & Freight	1,349	600	685	600	600
60109041-3138 Operating Forms	1,578	3,700	2,200	2,000	2,000
60109041-3155 Office Supplies	2,362	3,000	1,881	2,000	2,000
60109041-3170 Repairs & Supplies	460,051	373,376	304,145	380,000	380,000
60109041-3195 Tip Fee	451,017	390,000	296,574	562,500	562,500
60109041-3210 Travel/Education	16,308	25,500	15,502	10,000	10,000
60109041-3214 Books/Dues/Subscriptions	3,070	3,900	1,259	3,900	3,900
60109041-3225 Uniforms/Prot Clothing	8,031	9,700	7,524	8,100	8,100
60109041-3230 Utilities	39,091	31,672	42,608	32,369	32,369
60109041-3231 Telephone	41,724	65,000	39,450	50,000	50,000
60109041-3999 Miscellaneous Expense	130	750	317	500	500
60109041-4011 Equipment - WS Process	319,692	548,607	99,227	508,607	508,607
60109041-4170 Capital Repairs/Improvements	461,346	660,817	667,199	660,817	660,817
TOTAL IPS - LAM - WW TREATMENT	<u>5,979,077</u>	<u>6,428,490</u>	<u>5,025,249</u>	<u>6,749,281</u>	<u>6,749,281</u>





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - LAKES					
60109042-1005 Beer Tax Bonus	1,805	1,856	1,837	1,936	1,936
60109042-1015 Salaries	322,626	355,681	309,773	359,629	359,629
60109042-1025 Salary Overtime	6,219	5,000	3,882	3,500	3,500
60109042-2010 Employee Insurance	59,186	70,836	56,868	68,114	68,114
60109042-2025 State Pension	27,025	27,401	24,997	30,248	30,248
60109042-2029 Medicare Tax	4,363	4,708	4,158	4,763	4,763
60109042-2030 Social Security	18,656	20,116	17,781	20,354	20,354
60109042-3010 Auto-Fuel & Oil	11,080	15,000	6,059	13,000	13,000
60109042-3015 Auto-Maintenance	13,373	4,000	8,678	4,000	4,000
60109042-3100 Outside Services	18,965	72,000	17,864	30,000	30,000
60109042-3110 Machine Rental	1,358	1,200	829	1,200	1,200
60109042-3137 Postage & Freight	973	5,000	1,208	1,200	1,200
60109042-3138 Operating Forms	127	250	190	250	250
60109042-3155 Office Supplies	1,661	1,000	623	750	750
60109042-3170 Repairs & Supplies	31,873	37,898	20,154	33,250	33,250
60109042-3210 Travel/Education	5,047	6,000	1,584	1,600	1,600
60109042-3214 Books/Dues/Subscriptions	283	1,000	206	460	460
60109042-3225 Uniforms/Prot Clothing	3,026	2,800	1,714	2,750	2,750
60109042-3230 Utilities	24,592	22,906	15,868	23,410	23,410
60109042-3231 Telephone	12,338	13,106	12,455	13,761	13,761
60109042-3999 Miscellaneous Expense	176	300	86	150	150
TOTAL IPS - LAM - LAKES	564,751	668,058	506,814	614,325	614,325





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - TECHNICAL SERVICES						
60109043-1005	Beer Tax Bonus	2,128	2,320	2,110	2,178	2,178
60109043-1015	Salaries	433,021	492,337	384,883	470,346	470,346
60109043-1025	Salary Overtime	27,679	18,000	38,770	35,000	35,000
60109043-2010	Employee Insurance	86,292	108,556	78,934	100,220	100,220
60109043-2025	State Pension	40,646	41,591	36,212	42,190	42,190
60109043-2029	Medicare Tax	6,006	6,345	5,558	6,063	6,063
60109043-2030	Social Security	25,682	27,111	23,765	25,903	25,903
60109043-3010	Auto-Fuel & Oil	4,956	5,000	1,965	6,000	6,000
60109043-3015	Auto-Maintenance	1,582	1,750	1,117	2,200	2,200
60109043-3100	Outside Services	10,907	-	3,395	-	-
60109043-3106	Toll Bridge	188	200	117	150	150
60109043-3137	Postage & Freight	-	-	-	160	160
60109043-3138	Operating Forms	502	800	133	300	300
60109043-3155	Office Supplies	-	-	-	500	500
60109043-3170	Repairs & Supplies	5,532	1,000	2,682	24,890	24,890
60109043-3210	Travel/Education	-	-	-	1,800	1,800
60109043-3214	Books/Dues/Subscriptions	-	-	-	450	450
60109043-3225	Uniforms/Prot Clothing	-	-	152	3,950	3,950
60109043-3231	Telephone	-	-	-	10,784	10,784
60109043-3999	Miscellaneous Expense	-	-	-	100	100
TOTAL IPS - LAM - TECHNICAL SERVICES		645,120	705,010	579,793	733,184	733,184





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - PLOTT					
60109044-1005 Beer Tax Bonus	2,028	1,856	1,641	1,694	1,694
60109044-1015 Salaries	384,131	406,365	340,923	406,364	406,364
60109044-1025 Salary Overtime	33,950	23,000	27,261	23,000	23,000
60109044-1030 Wages	-	3,600	-	-	-
60109044-1045 Holiday Pay	8,926	13,926	8,544	10,000	10,000
60109044-2010 Employee Insurance	61,530	66,917	54,651	69,348	69,348
60109044-2025 State Pension	36,543	33,859	31,287	35,332	35,332
60109044-2029 Medicare Tax	5,759	5,470	5,132	5,443	5,443
60109044-2030 Social Security	24,622	23,380	21,942	23,261	23,261
60109044-3010 Auto-Fuel & Oil	244	950	50	950	950
60109044-3015 Auto-Maintenance	1,431	700	102	700	700
60109044-3047 Chemicals	269,199	200,000	247,903	250,000	250,000
60109044-3048 Chemical Supplies-Lab	21,430	22,000	17,728	22,000	22,000
60109044-3077 Electricity	459,628	468,187	347,941	478,487	478,487
60109044-3100 Outside Services	1,603	10,000	2,910	10,000	10,000
60109044-3106 Toll Bridge	-	-	13	-	-
60109044-3110 Machine Rental	1,620	1,520	2,214	1,520	1,520
60109044-3155 Office Supplies	493	650	537	500	500
60109044-3170 Repairs & Supplies	55,692	95,000	47,714	85,500	85,500
60109044-3210 Travel/Education	7,909	8,000	520	5,575	5,575
60109044-3214 Books/Dues/Subscriptions	620	600	681	365	365
60109044-3216 Regulatory Permits	-	3,830	-	3,830	3,830
60109044-3225 Uniforms/Prot Clothing	339	1,900	1,544	1,800	1,800
60109044-3231 Telephone	5,371	20,000	4,653	10,000	10,000
60109044-3999 Miscellaneous Expense	(160)	475	111	250	250
60109044-4011 Equipment - WS Process	28,253	-	-	30,000	30,000
60109044-4170 Capital Repairs/Improvements	23,528	166,820	88,227	110,000	110,000
TOTAL IPS - LAM - PLOTT	1,434,686	1,579,005	1,254,228	1,585,919	1,585,919





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - LAM - ED LOVE					
60109045-1005 Beer Tax Bonus	5,786	6,032	5,386	6,534	6,534
60109045-1015 Salaries	1,156,484	1,282,067	966,525	1,276,940	1,276,940
60109045-1025 Salary Overtime	76,004	83,000	64,151	83,000	83,000
60109045-1030 Wages	-	3,600	-	-	-
60109045-1045 Holiday Pay	22,264	25,575	18,662	25,000	25,000
60109045-2010 Employee Insurance	166,471	197,025	142,789	204,884	204,884
60109045-2025 State Pension	105,257	105,682	84,045	105,297	105,297
60109045-2029 Medicare Tax	17,011	17,459	14,221	17,130	17,130
60109045-2030 Social Security	72,735	74,620	60,805	73,197	73,197
60109045-3010 Auto-Fuel & Oil	18,614	14,000	7,781	14,000	14,000
60109045-3015 Auto-Maintenance	8,646	6,500	8,241	6,500	6,500
60109045-3047 Chemicals	1,022,282	990,000	910,577	1,000,000	1,000,000
60109045-3048 Chemical Supplies-Lab	101,331	43,000	57,722	55,000	55,000
60109045-3077 Electricity	1,005,635	1,036,120	678,228	1,058,915	1,058,915
60109045-3100 Outside Services	170,163	267,740	187,970	242,000	242,000
60109045-3106 Toll Bridge	19	50	6	20	20
60109045-3110 Machine Rental	-	1,920	-	1,000	1,000
60109045-3137 Postage & Freight	343	621	285	500	500
60109045-3138 Operating Forms	-	4,000	3,613	4,000	4,000
60109045-3155 Office Supplies	1,586	2,700	1,634	2,000	2,000
60109045-3170 Repairs & Supplies	193,852	206,521	116,832	190,000	190,000
60109045-3210 Travel/Education	19,980	24,100	2,268	14,000	14,000
60109045-3214 Books/Dues/Subscriptions	5,642	4,500	677	835	835
60109045-3216 Regulatory Permits	-	2,000	360	2,000	2,000
60109045-3225 Uniforms/Prot Clothing	7,275	8,150	3,683	5,750	5,750
60109045-3231 Telephone	37,274	53,000	36,973	40,000	40,000
60109045-3999 Miscellaneous Expense	91	500	139	250	250
60109045-4011 Equipment - WS Process	8,830	4,481	4,481	22,000	22,000
60109045-4170 Capital Repairs/Improvements	97,985	234,937	87,530	70,000	70,000
TOTAL IPS - LAM - ED LOVE	4,321,559	4,699,899	3,465,582	4,520,752	4,520,752





WATER & SEWER FUND
INFRASTRUCTURE & PUBLIC SERVICES

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - PS - ADMINISTRATION					
60109060-3086 Public Education	1,353	3,200	924	-	-
60109060-3100 Outside Services	4,704	3,500	3,085	4,300	4,300
TOTAL IPS - PS - ADMINISTRATION	6,057	6,700	4,009	4,300	4,300





Account		2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - ADMINISTRATION						
60109070-1005	Beer Tax Bonus	16,801	18,096	16,062	18,876	18,876
60109070-1015	Salaries	3,109,879	3,490,082	2,770,199	3,576,090	3,576,090
60109070-1025	Salary Overtime	215,217	240,000	238,676	240,000	240,000
60109070-2010	Employee Insurance	536,907	653,356	489,521	680,466	680,466
60109070-2025	State Pension	281,066	290,979	240,249	299,125	299,125
60109070-2029	Medicare Tax	44,473	47,541	40,326	47,356	47,356
60109070-2030	Social Security	190,157	203,157	172,425	202,355	202,355
60109070-3110	Machine Rental	9,833	10,450	5,632	10,450	10,450
60109070-3137	Postage & Freight	697	1,440	759	700	700
60109070-3138	Operating Forms	48	2,000	688	500	500
60109070-3155	Office Supplies	5,406	9,000	3,250	6,000	6,000
60109070-3170	Repairs & Supplies	-	-	(50)	-	-
60109070-3210	Travel/Education	15,997	58,700	48,193	11,100	11,100
60109070-3214	Books/Dues/Subscriptions	6,777	3,200	1,331	1,560	1,560
60109070-3225	Uniforms/Prot Clothing	19,409	21,000	13,219	20,350	20,350
60109070-3231	Telephone	29,094	34,000	42,180	54,205	54,205
60109070-3999	Miscellaneous Expense	1,671	2,000	1,569	1,000	1,000
60109070-4011	Equipment - WS Process	39,559	25,093	25,093	-	-
TOTAL IPS - INFR - ADMINISTRATION		<u>4,522,991</u>	<u>5,110,094</u>	<u>4,109,323</u>	<u>5,170,133</u>	<u>5,170,133</u>





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - METERS					
60109071-3010 Auto-Fuel & Oil	38,995	35,245	16,834	33,000	33,000
60109071-3015 Auto-Maintenance	28,880	14,000	24,259	15,000	15,000
60109071-3100 Outside Services	-	475	-	475	475
60109071-3106 Toll Bridge	235	200	162	200	200
60109071-3156 Maintenance Contracts	4,111	3,576	-	4,111	4,111
60109071-3160 Large Meter Maint Supplies	61,735	90,250	10,314	90,250	90,250
60109071-3170 Repairs & Supplies	123,119	150,000	43,428	142,500	142,500
60109071-3230 Utilities	13,662	14,348	8,922	14,664	14,664
60109071-4170 Capital Repairs/Improvements	540,802	355,606	128,536	500,000	500,000
TOTAL IPS - INFR - METERS	811,539	663,700	232,456	800,200	800,200





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - COLLECTIONS					
60109072-3010 Auto-Fuel & Oil	56,700	55,000	30,679	55,000	55,000
60109072-3015 Auto-Maintenance	93,221	80,000	53,408	80,000	80,000
60109072-3047 Chemicals	29,226	25,000	9,585	25,000	25,000
60109072-3100 Outside Services	230,365	373,018	178,853	122,000	122,000
60109072-3106 Toll Bridge	377	211	185	235	235
60109072-3110 Machine Rental	-	4,000	-	4,000	4,000
60109072-3170 Repairs & Supplies	184,753	152,059	117,177	166,250	166,250
60109072-3195 Tip Fee	340	3,000	-	3,000	3,000
60109072-3230 Utilities	18,911	19,993	14,013	20,433	20,433
60109072-4170 Capital Repairs/Improvements	-	22,641	27,948	-	-
TOTAL IPS - INFR - COLLECTIONS	613,894	734,922	431,849	475,918	475,918





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - INFR - DISTRIBUTION					
60109073-3010 Auto-Fuel & Oil	55,695	40,600	23,651	40,600	40,600
60109073-3015 Auto-Maintenance	66,516	60,000	66,108	60,000	60,000
60109073-3047 Chemicals	-	450	-	450	450
60109073-3077 Electricity	336,578	338,938	257,686	346,395	346,395
60109073-3100 Outside Services	(10,677)	24,200	(1,354)	4,200	4,200
60109073-3106 Toll Bridge	323	435	111	300	300
60109073-3110 Machine Rental	-	4,500	494	2,500	2,500
60109073-3170 Repairs & Supplies	445,104	349,930	221,601	461,749	461,749
60109073-3216 Regulatory Permits	1,006	950	1,262	950	950
60109073-3230 Utilities	2,178	2,206	2,064	2,183	2,183
60109073-4170 Capital Repairs/Improvements	109,269	150,000	1,880	150,000	150,000
60132010-3170 Repairs & Supplies	(86)	-	-	-	-
TOTAL IPS - INFR - DISTRIBUTION	<u>1,005,907</u>	<u>972,209</u>	<u>573,503</u>	<u>1,069,327</u>	<u>1,069,327</u>





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
IPS - SPECIAL PROJECTS					
60138010-608980 Water Tanks Pressure Wash	64,572	-	-	-	-
60138010-609570 SS Flow Monitoring/Analysis	109,710	130,260	102,960	-	130,260
60138010-609940 Pipe/Manhole Rehab/Repair	1,350,807	1,461,756	931,710	1,550,000	1,550,000
60138010-609950 Pipe/Manhole Assess/Clean	194,545	379,702	4,940	111,500	111,500
60138010-609960 Root Control	-	-	-	40,000	40,000
60138010-9994 RSA Retiree COLA Adjustment	2,843	-	-	-	-
TOTAL IPS - SPECIAL PROJECTS	<u>1,722,476</u>	<u>1,971,718</u>	<u>1,039,610</u>	<u>1,701,500</u>	<u>1,831,760</u>





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The Office of the City Attorney is a direct department under the Mayor. They provide the highest quality legal services and representation to the City, elected City officials, and City staff.

Office of the City Attorney					
FY 2021 Water & Sewer Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
Claims and Judgements	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-12%
Total	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-12%
Expenditure Category					
Claims and Judgements	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-12%
Total By Category	\$ 23,005	\$ 50,000	\$ 44,059	\$ (5,941)	-12%





<u>Account</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Dept Request</u>	<u>2021 Mayor Rec</u>
OCA - CLAIMS AND JUDGEMENTS					
60104081-3060 Damage Claims	23,005	50,000	6,120	44,059	44,059
TOTAL OCA - CLAIMS AND JUDGEMENTS	<u><u>23,005</u></u>	<u><u>50,000</u></u>	<u><u>6,120</u></u>	<u><u>44,059</u></u>	<u><u>44,059</u></u>



Urban Development is an office of customer service-oriented employees in four divisions – Administration and Economic Development; Planning; Building and Inspections; and Water and Sewer Customer Service. Urban Development embodies five of Mayor Maddox’s six core values and works to make Tuscaloosa the most innovative and effectively managed city in the United States. Through repeated interactions with our citizens, we have myriad opportunities each year to provide an outstanding customer service experience.

Office of Urban Development					
FY 2021 Water & Sewer Fund Budget Summary					
Divisions	2019 Actual	2020 Budget	2021 Budget	Increase/ Decrease	Percentage Change
W&S Customer Service	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7%
Total	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7%
Expenditure Category					
Salaries/Benefits	\$ 676,053	\$ 876,794	\$ 798,571	\$ (78,223)	-9%
Overtime/Wages	355	6,100	5,000	(1,100)	-18%
Auto Fuel/Maintenance	-	150	-	(150)	-100%
Other Operating	278,353	298,395	290,270	(8,125)	-3%
Total By Category	\$ 954,761	\$ 1,181,439	\$ 1,093,841	\$ (87,598)	-7%





Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
UD - W&S CUSTOMER SERVICE					
60109084-1005 Beer Tax Bonus	2,859	3,248	3,047	3,146	3,146
60109084-1015 Salaries	518,832	666,006	518,119	602,017	602,017
60109084-1025 Salary Overtime	355	6,100	64	5,000	5,000
60109084-1030 Wages	-	-	-	-	-
60109084-2010 Employee Insurance	76,148	106,158	80,018	97,764	97,764
60109084-2025 State Pension	38,486	47,529	36,405	45,161	45,161
60109084-2029 Medicare Tax	7,032	9,301	7,059	8,662	8,662
60109084-2030 Social Security	30,296	39,752	30,183	37,021	37,021
60109084-3010 Auto-Fuel & Oil	-	150	-	-	-
60109084-3100 Outside Services	237,616	244,950	200,727	244,950	244,950
60109084-3110 Machine Rental	2,516	5,000	1,072	3,000	3,000
60109084-3137 Postage & Freight	5,819	6,450	1,887	6,450	6,450
60109084-3138 Operating Forms	235	500	1,272	500	500
60109084-3155 Office Supplies	7,429	7,315	4,346	7,315	7,315
60109084-3156 Maintenance Contracts	654	650	-	650	650
60109084-3170 Repairs and Supplies	10,311	1,000	1,316	1,500	1,500
60109084-3188 Furniture Supplies	-	2,040	2,037	-	-
60109084-3210 Travel/Education	1,677	4,160	-	250	250
60109084-3212 Car Allowance	2,400	4,800	4,000	4,800	4,800
60109084-3214 Books/Dues/Subscriptions	1,310	1,975	1,449	1,600	1,600
60109084-3230 Utilities	-	1,855	-	1,855	1,855
60109084-3231 Telephone	10,607	12,000	9,115	12,000	12,000
60109084-3995 Bank Charges	50	10,000	443	10,000	10,000
60109084-3999 Miscellaneous Expense	129	500	-	200	200
TOTAL UD - W&S CUSTOMER SERVICE	954,761	1,181,439	902,559	1,093,841	1,093,841





**WATER & SEWER FUND
OTHER OPERATING**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
DEBT SERVICE					
60135010-5020 General Warrants - Principal	9,510,000	9,700,000	10,253,883	10,005,000	10,005,000
60135010-5030 Interest Warrants - Gen	3,045,141	2,807,465	1,936,309	2,520,354	2,520,354
60135010-5045 Fees - Debt Issues	1,500	2,500	750	2,500	2,500
TOTAL DEBT SERVICE	<u>12,556,641</u>	<u>12,509,965</u>	<u>12,190,942</u>	<u>12,527,854</u>	<u>12,527,854</u>





**WATER & SEWER FUND
OTHER OPERATING**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
DEPRECIATION					
60129010-3061 Depreciation	-	9,000,000	-	9,000,000	9,000,000
TOTAL DEPRECIATION	-	9,000,000	-	9,000,000	9,000,000





**WATER & SEWER FUND
OTHER OPERATING**

Account	2019 Actual	2020 Budget	2020 Actual	2021 Dept Request	2021 Mayor Rec
TRANSFERS TO OTHER FUNDS					
60136010-8002 Trans To Health Insurance Fund	50,000	25,000	-	25,000	25,000
60136010-8033 TransTo Facility Renewal Fund	300,000	300,000	-	-	-
60136010-8040 Trans To GF- Operations	910	-	-	-	-
60136010-8048 Trans-GF Temp Serv Wage	53,679	25,000	-	25,000	25,000
60136010-8054 Trans To GF- Indirect Costs	5,861,868	5,993,753	-	6,000,000	6,000,000
60136010-8055 Trans To General Fund - Ins	356,136	350,000	-	420,000	420,000
60136010-8064 Trans To Capital Park Main Fund	1,141	-	-	-	-
60136010-8068 Trans To GF- WS Worker's Comp	50,000	50,000	-	50,000	50,000
60136010-8070 Trans-GF Build Maint	109,481	146,783	-	146,783	146,783
60136010-8074 Trans To WS-RFFI	4,603,772	843,950	-	228,305	616,705
60135010-1017 Hiring Freeze Adjustment	-	-	-	-	(250,000)
60135010-2031 Unemployment	2,035	-	757	-	-
TOTAL TRANSFERS TO OTHER FUNDS	11,389,022	7,734,486	757	6,895,088	7,033,488





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In FY 2019, the City Council passed the Elevate Tuscaloosa Plan. This plan will support the funding of projects throughout the City of Tuscaloosa, spanning education, infrastructure, economic development, and public safety. The Elevate Tuscaloosa Fund is a perpetual fund and therefore certain revenues can be carried forward to allow for expenditure flexibility.

The below information summarizes the budgeted Elevate Tuscaloosa Fund revenues and expenditures for FY 2021, as well as provides highlights related to each project that is expected to begin in the upcoming fiscal year. The Elevate fund is balanced, with net revenues expected to be \$15,405,839.

Elevate Tuscaloosa Fund FY 2021 Budget Summary				
	2019 Elevate Budget	2020 Elevate Budget*	2021 Elevate Budget	Cumulative Life Elevate Budget
Revenues				
Taxes	\$ -	\$ 20,600,132	\$ 20,275,334	\$ 40,875,466
Other Operating	-	251,000	108,000	359,000
Transfers from Other Funds	75,000	-	-	75,000
Other Financing Sources	-	7,000,000	-	7,000,000
Cost Reimbursements	-	107,000	22,505	129,505
Total Revenues	\$ 75,000	\$ 27,958,132	\$ 20,405,839	\$ 48,438,971
Expenditures				
Economy and Experience Initiatives:				
Connectivity	\$ -	\$ 1,431,821	\$ 645,750	\$ 2,077,571
Cultural Arts & Tourism	75,000	8,844,405	1,454,775	10,374,180
Parks and Recreation	-	1,789,600	800,000	2,589,600
Restart Tuscaloosa	-	1,250,000	7,000,000	8,250,000
Total Economy and Experience Initiatives	\$ 75,000	\$ 13,315,826	\$ 9,900,525	\$ 23,291,351
Debt Service	-	-	3,166,183	3,166,183
Education	-	1,100,000	1,362,000	2,462,000
Operations and Maintenance	-	800,000	900,000	1,700,000
Professional Services	-	393,775	125,000	518,775
Environmental Service Fee Reduction	-	5,000,000	5,000,000	10,000,000
Public Safety Capital	-	1,125,000	1,145,650	2,270,650
Public Works Capital	-	1,125,000	1,145,650	2,270,650
Total Expenditures	\$ 75,000	\$ 22,859,601	\$ 22,745,008	\$ 45,679,609
Excess Revenue Over Expenditures (Cumulative)	\$ -	\$ 5,098,531	\$ 2,759,362	\$ 2,759,362

*Presented as proposed with 2020 revisions.

Elevate Tuscaloosa Fund Revenue Highlights

Sales and Use Tax - \$15,000,000, net of rebates and environmental service fees transfer

- » Effective October 1, 2019, the total sales tax rate within the City will increase from 9% to 10%. The City will receive 3% of the sales tax directly and 19% of the County's portion. The 1% increase in City sales tax will be restricted for Elevate Tuscaloosa.
- » Gross revenue projections related to Elevate are reduced by a sales tax abatement the City currently has outstanding. The City has an agreement to abate 78% of net sales tax for the six anchor tenants at the Shoppes of Legacy Park. In exchange for the tax incentives, the developer has committed to creating at least 200 full time jobs for the six anchor tenants and 400 for the entire development. In addition, revenues are reduced by sales tax abatements related to the Construction Mitigation Program.
- » In an effort to help offset the 1% sales tax increase, an environmental service fee rate decrease was approved by the City Council in FY 2019, reducing the fee for a citizen's first garbage cart to \$3.25 for bills after November 1, 2019. The cost of this subsidy is estimated at approximately \$5,000,000 and will be reimbursed by the Elevate Fund to the General Fund within FY 2020.





Elevate Tuscaloosa Fund Expenditure Highlights

As part of the Elevate Tuscaloosa plan, multiple projects were proposed. The Elevate Tuscaloosa Advisory Council reviews recommendations which may be revised, added or deleted. The objective is to fund the best projects/initiatives that meet the City's standard of excellence. Project highlights are detailed below.

Administration and Other

- » ETF Operations and Maintenance: 10% of Elevate revenues will assist in covering additional administrative expenses related to the Elevate Tuscaloosa projects.
- » Professional Services and Projects Costs: Preliminary engineering and design work for projects planned began in FY 2020 and will continue for projects planned in future years.

Connectivity

- » Tuscaloosa National Airport: Planned future improvements to the Tuscaloosa National Airport include an updated terminal as well as needed runway improvements.
- » Downtown, Riverfront and Workforce Transit: This project will provide Tuscaloosa with an expanded transit system that connects the workforce with their jobs, and will provide rapid and predictable public transportation for the riverfront, downtown and tourism events.

Cultural Arts and Tourism

- » Bama Theatre: The City will work with PARA and the Arts Council of Tuscaloosa to provide recommendations for required improvements to the Bama Theatre.

Parks and Recreation

- » McDonald Hughes Community Center: Funding for this community center will focus on making needed improvements and modernizing Snow Hinton Park: Future improvements include upgrades to pedestrian paths, improved lighting and modernized facilities.
- » Tuscaloosa Tennis Center: Planned investments will expand Tuscaloosa Tennis Center's facility. Enhancements include additional tennis courts which will attract tournaments and improve the experience for Tuscaloosa's citizens.
- » Harris-Nicol Water Recreation and Trails: This project will utilize Lake Nicol and Lake Harris to provide Tuscaloosa with a water recreation and trails park.

Education

- » Tuscaloosa Pre-K Initiative: Future investments will assist Tuscaloosa's Pre-K initiative in reaching academically at-risk students. The Tuscaloosa City School system expanded their Pre- K enrollment in August of 2019 by adding 54 students. Additional costs related to this expansion will be reimbursed through the Elevate plan.
- » Summer Learning Academies: Funding will support the expansion of a summer learning academy to assist with slowing the summer learning loss for the City's most vulnerable learners.
- » Career and College Ready Dual Enrollment Scholarships: Funding will provide for dual enrollment scholarships for eligible 12th grade students within Tuscaloosa City Schools at the University of Alabama, Shelton State Community College or Stillman College. Scholarships will be for 3-6 credit hours annually and students must meet the requirements of the respective institutions.

Restart Tuscaloosa

- » Restart Tuscaloosa: An Elevate Tuscaloosa initiative to invest in public safety, neighborhoods, small businesses, experiences and local agencies. The COVID-19 pandemic has impacted the economy on an international scale, and every local municipality in the U.S. will feel this impact for years to come. Restart Tuscaloosa will work as a catalyst to jumpstart Tuscaloosa's economy by setting a strong foundation for Tuscaloosa businesses and residents in the wake of this international pandemic.

Infrastructure and Public Services

- » Public Enhancements Capital: 7.5% of Elevate Fund revenues will be reinvested into the Public Works Capital Fund to be used for non-public safety expenditures related to capital assets and infrastructure.

Public Safety

- » Public Safety Capital: 7.5% of Elevate Fund revenues will be reinvested into the Public Safety Capital Fund to be used for public safety expenditures related to capital assets and infrastructure.

